Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1931.

(Established 22nd September 1836)

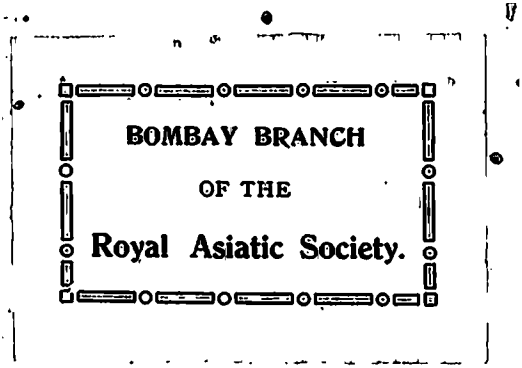
(Incorporated 18th June 1924)

VOLUME II.

CORRESPONDENCE, DOCUMENTS AND STATISTICS.

00133611

Bombay:
THE TIMES OF INDIA PRESS.
1932.



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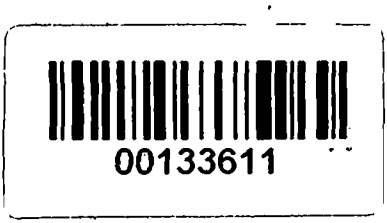
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FAREWELL ADDRESS TO LORD IRWIN.

The following is the text of the Farewell Address which was presented by the Committee of the Chamber on behalf of the Members to His Excellency Lord Irwin, at Government House, Malabar Hill, at 12 o'clock (noon) on Thursday, 16th April 1931 :—

To His Excellency The Right Honourable Edward Frederick Lindley Wood, Baron Irwin of Kirby Underdale, P.C., G.M.S.I., G.M.I.E., Viceroy and Governor-General of India.

MAY IT PLEASE YOUR EXCELLENCY,

The Bombay Chamber of Commerce, which we have the honour to represent, desires most respectfully to approach you with an expression of appreciation of your eminent services to this country and of the able and courageous manner in which you have discharged the arduous duties of your high office.

Since we welcomed Your Excellency five years ago political agitation has loomed larger than ever on the Indian horizon, and it must be safe to say that no previous Viceroy of recent times has left after a term of office which has witnessed political developments of so far-reaching importance as those which have occurred during the past five years. It is likewise safe to say that no Viceroy during his term of office has commanded more universal respect and affection from all classes of the community, or could have merited a more sincere expression of admiration than we venture to record to-day.

The outstanding political features of Your Excellency's Viceroyalty have been that it has covered the close of the ten-year probationary period laid down in the Government of India Act which inaugurated the Montagu-Chelmsford Reforms, that it has seen the appointment and the Report of the Statutory Commission appointed under that Act, and that it has closed with the epoch-making session in London of an open Conference on the future Constitution of India attended by many of the leading personalities in the Indian political arena. This Conference, the success of which is undoubtedly due in large measure to Your Excellency's well-directed efforts, has resulted in a remarkable change in the attitude of liberal Indian opinion, and closed in a spirit of goodwill which should be of happy augury for the future development of Indian political institutions on sound constitutional lines.

Unfortunately the history of Your Excellency's term in India contains some dark pages also. Freedom of opinion, and liberty to express it, have always been among the most cherished rights of the British people, and these are privileges which have not been denied in India, any more than in any other part of the Empire. But there has

been an element, constantly growing in vehemence and in power, which has not been content to work by constitutional methods for the objects which it claims to foster. The activities of this group, though kept in check by Your Excellency's Government, as far as has been found compatible with the limit of conciliation, have recently culminated in the outbreak of what its leaders term Civil Disobedience, but what plain men, including, we are glad to note, the Prime Minister of Great Britain, can only describe as lawlessness. The non-violence claimed for the movement has inevitably been disregarded, and some terrible acts of outrage and terrorism have been perpetrated. One, which perhaps shocked public opinion more than any other, was the attempt on Your Excellency's life in December 1929, which created deep indignation, not only among your fellow-countrymen, but among those thousands of sane-minded Indians who have rightly learnt to acclaim Your Excellency as one of the best friends India has ever had.

We live in India in these days in the midst of stirring times and events move so rapidly that what is written or said to-day may be falsified to-morrow. We can only hope that out of these troublous conditions a state of peace may emerge in which all races and creeds may work together with trust and understanding for the good of India. This now seems possible as a result of Your Excellency's recent conversations with Mr. Gandhi to which you have devoted so much time and patience. The decisions arrived at are a great achievement and above all else set the seal of high success on Your Excellency's Viceroyalty. That great constructive difficulties still lie ahead must be fully recognized by all, but the discussions which took place at the Round Table Conference, which did no more than produce the broad outline, can now be resumed in an atmosphere that could never have been secured without Your Excellency's intervention. For this all communities must ever remain grateful and on behalf of the members of this Chamber we tender to Your Excellency our heartfelt thanks.

Though the time is unhappily not yet when we can seek to congratulate Your Excellency on this crowning of your labours we may in the meantime be permitted to record our deep admiration of the statesmanship and courage with which you have guided affairs in such fashion as to bring this consummation more nearly within the bounds of possibility than at one time seemed conceivable. If in doing so we may single out for special praise a particular attribute in Your Excellency's character, we would above all pay tribute to the singleness of purpose with which you have held on your way amid distractions by which a lesser man might well have been deflected from his course. We will not speak of personal danger, which we think is a consideration which makes no appeal to Your Excellency, but we make reference rather to the impervious front which Your Excellency has presented to criticism, always vehement and often bitterly hostile, with which your policy has frequently been assailed by extremists on both sides of the political controversy. We believe that all India would with us acclaim Your Excellency as truly,

Justum et tenacem propositi virum

and in circumstances to which the remaining lines of the quotation are peculiarly appropriate.

We would only add, before we pass on to other matters, with which a Chamber of Commerce is more properly concerned, that, in so far as a body like ourselves may play any part in the political development of the country, the aim and purpose of the Bombay Chamber of Commerce has been, and will be, to encourage, and not to hinder, the legitimate aspirations of the Indian people to govern their own country with the sole proviso that their Government is stable and that they rule all classes and communities alike without fear or favour.

As foreshadowed in our earlier address we followed with particular interest the labours of the Royal Commission on Agriculture before which the Chamber submitted a memorandum embodying its views. When the Report appeared in June 1928 we were gratified to observe that many of the Commission's recommendations were in line with our own suggestions, and further that the work of the agricultural authorities in this Presidency was in several instances held up as an example to other Provinces. The main recommendations of the Commission, with which we found ourselves in substantial agreement concerned research, marketing and rural uplift. In these and other matters the Report lays down in broad outlines the future agricultural policy of India, and for many years to come it should prove a valuable guide to those who have the task of administering agriculture in this country and ultimately result in raising the peasant's standard of life and increasing his productive and therefore consuming capacity on which the general trade and prosperity of the country depend to an overwhelming degree. The Report emphasized the responsibility which rests with Government for effecting an improvement in the general conditions of the country-side. In this respect Your Excellency has set an inspiring example to every member of the administration. By penetrating into remote districts in many different parts of the country, by visiting the peasants in their homes and villages you have familiarised yourself with the conditions of their daily lives and sought, where possible, to redress grievances and remove obstacles to progress.

A direct outcome of the Report was the establishment of the Council of Agricultural Research which was inaugurated by Your Excellency in June 1929. We trust the Council, while facilitating the free interchange of information with similar bodies throughout the Empire, may be instrumental in inducing the cultivators of India to apply in a progressive degree the resources of science and organization to the business of agricultural production.

The frustration of the efforts of Your Excellency's Government to pass the Reserve Bank Bill in 1927 and thus secure for India the benefits of financial automomy caused us sincere regret. Although

the interests of some of our banking members might have been adversely affected, the Bombay Chamber was and still is strongly in favour of a shareholders' Reserve Bank free from political influences. Later it was announced that it had been decided to inaugurate an enquiry into the general banking organization of the country which is intimately connected with the question of the formation of a Central or Reserve Bank. For this purpose a Central Committee and a number of Provincial Committees were set up. We endeavoured to assist by submitting our views in detail both to the Central Banking Enquiry Committee and to the Bombay Provincial Committee. The importance of this vast enquiry can scarcely be exaggerated and its results will be awaited with the greatest interest by all connected with Commerce and Industry.

Another enquiry of scarcely less magnitude is that undertaken by the Royal Commission on Labour in India. The Commission is required to report, *inter alia*, "on health, efficiency and standard of living of workers." We hold very strongly that an improvement in the standard of living must be accompanied by increased efficiency and a greater sense of responsibility among workers and their leaders. Bombay has had more than its share of labour troubles and we hope that the considered views that we expressed, based as they were on hard experience, may be of some assistance to the Commissioners in formulating conclusions which will secure for India a period of industrial tranquillity.

The Air Mail Service connecting England and India has now been in operation for two years. We have been disappointed that, despite urgent representations from influential commercial circles in this country and elsewhere, so little progress has been made both in extending the Service eastwards to Rangoon and in developing internal air routes among which the Karachi-Bombay-Madras route should take first place, but we recognize that Government action has been hampered by financial stringency. In regard to the Imperial Service across India, we were glad to note Your Excellency's recent assurance that India would take full advantage of her strategic position in developing the route to Australia and the Far East and take a share worthy of her in the great Imperial link of communications.

It now only remains for us to express the earnest hope that at the close of this period of arduous work Your Excellency's health may be preserved for many years to fill other high offices of State. We shall ever watch Your Excellency's career with the greatest interest, feeling sure that whenever Indian interest are involved, you will do all in your power to promote the welfare of this country.

We wish Your Excellency and Lady Irwin a safe journey and a pleasant holiday in your own country.

With every assurance of respect we subscribe ourselves, in the name and on behalf of the Members of the Bombay Chamber of Commerce.

E. MILLER, *President.*

R. R. HADDOW, *Vice-President.*

JOSEPH KAY,
D. S. BURN,
A. S. GILLESPIE,
J. C. HANNING,
W. G. LELY,
A. MCINTOSH,
W. M. PETRIE,
} *Members of Committee.*

R. J. F. SULIVAN, *Secretary.*

BOMBAY, 16*th April* 1931.

His Excellency Lord Irwin in reply said :—

MR. PRESIDENT AND GENTLEMEN,—I remember well, just over five years ago, listening to the address with which your Chamber so kindly welcomed me on my arrival in India, and thinking what a long time five years of office then appeared to be. In retrospect it has seemed all too short, at least too short to see the fulfilment of many of one's hopes or of the important political developments to which you have just referred. You have however been good enough to speak appreciatively of the part it has fallen to me to play in the course of those five years, and I thank you warmly for what you have said. History has indeed moved fast in the decade since the inauguration of the Reforms, and few, I think, would have then forecast that the year 1930 would see a distinguished and representative delegation from India conferring round a table in London with His Majesty's Government on those momentous matters, with which all here are now familiar. When the Conference resumes its labours, and approaches the later difficult and delicate stages of its task, it will surely do so with the cordial goodwill of all those who, like yourselves, look forward to an India growing to its full strength on lines of sound constitutional development.

As to those administrative matters in which you are interested and which you have mentioned in your Address, I do not propose to speak at length. For, as you know, I am forced by the pressure of other engagements to be brief, and it is moreover difficult for a departing Viceroy to do more in such matters, however important they may be, than to commend them to the earnest consideration and

attention of his successor. This I will certainly do, and you know well that I could do so to no more sympathetic listener than to Lord Willingdon, who comes to you with the advantage, possessed I think by no previous Viceroy, of wide practical knowledge of Indian problems and of close personal friendship with so many of India's people. I think I may claim to have always done my best to help forward any measures, such as those of which you have spoken, designed to stimulate or develop the commercial, industrial and agricultural life of India. For, though opinions may differ on the forms of government and constitutions, there is no dispute as to the obligation resting upon every Government to foster that material prosperity, upon which the happiness and the peace of a country so largely depend. I only wish that the economic blight, which has descended upon the world during recent months, had not for the time deprived all Indian Governments of the financial resources requisite to give practical shape to their desires.

You have however had as the Head of your administration during these difficult times one who by his understanding and sympathy has gained the confidence of all sections of the community, and I know that all here present would join me in paying tribute to the value of the services he has rendered to Bombay. Sir Frederick Sykes had, to our great regret, been forced under medical advice to take a brief holiday from his arduous labours. We all wish him a speedy return, and a complete restoration to health, and we may also express our warm good wishes to a tried and trusted servant of the Bombay Presidency, Sir Ernest Hotson, who, at no small inconvenience to himself, will take up the reins of office during Sir Frederick's absence.

To no part of your Address did I listen with greater pleasure than to your expression of gratification at the result of my recent conversations with Mr. Gandhi, and at the prospect of achieving conditions in which everyone may work together with greater trust and understanding. For my own part there is no consummation for which I more earnestly pray, or to which, after I have left India, my thoughts will be more constantly directed.

It remains now to take my last farewell of you. I have been greatly touched by your kindness in coming here this morning to speed Lady Irwin and myself upon our way, and on her behalf, as on my own, I thank you from the bottom of my heart. I need hardly say, Gentlemen—for I am sure you know it—that, in parting from India, we leave with you and with the great commercial interests you represent all our good wishes for better times and our warmest sympathy in your present difficulties. Good-bye and good luck to you all.

ADDRESS OF WELCOME TO LORD WILLINGDON.

The following is the text of the Address of Welcome presented by the Committee of the Chamber on behalf of the Members to His Excellency Lord Willingdon, at Government House, Malabar Hill, at 10 A.M. on Saturday, 18th April 1931 :—

To His Excellency The Right Honourable Freeman Freeman-Thomas, The Earl of Willingdon and Viscount Ratendone of Willingdon in the County of Sussex, G.C.S.I., G.C.M.G., G.C.I.E., G.B.E., Viceroy and Governor-General of India.

MAY IT PLEASE YOUR EXCELLENCY,

We, the representatives of the Bombay Chamber of Commerce, desire to offer you a most cordial welcome on your return to this country and beg to tender our sincere congratulations upon your appointment by His Most Gracious Majesty, the King-Emperor, as Viceroy and Governor-General of India.

It was with particular pleasure that we learnt of Your Excellency's appointment, for you come to us, not as a stranger but as a friend, with whose work in India we are all familiar, and with whom some of us claim the honour of acquaintance. In Bombay Your Excellency is remembered for the unusual degree of personal influence which you enjoyed among all classes in this Presidency and for the inspiring lead you gave in all efforts connected with the prosecution of the Great War. In our welcome we desire also to include Her Excellency Lady Willingdon, of whose unflagging energy and enthusiasm and great organising ability we have the keenest recollection.

The importance of the moment of your arrival needs no emphasis. The preliminary period of the Montagu-Chelmsford Reforms closed with the publication of the Statutory Commission's Report and found the country seething with internal strife and disorder. Thanks to the lead given by the Princes and the efforts of a number of public-spirited leaders, Indian as well as British, the Round Table Conference has resulted in the achievement of a greater measure of agreement than many at one time believed possible. Following on the Delhi conversations the atmosphere in this country has improved markedly and the outlook for the second stage of the negotiations is not unfavourable. We all hope that India is on the threshold of a fuller and a brighter future.

On Your Excellency will rest the chief responsibility for safeguarding the efficient working of the new constitution when it comes into operation. By temperament, training and experience Your Excellency is admirably equipped to dispel the clouds of suspicion and distress

and restore that goodwill among all communities, which is the first essential for the successful discharge of your great task. For ourselves, we can only repeat, what we have said elsewhere, that, in so far as we may properly play a part in the constitutional development of the country, the aim and purpose of the Bombay Chamber of Commerce has been, and will be, to encourage, and not to hinder, the legitimate aspirations of the Indian people to govern their own country, with the sole proviso that their government is stable and that they rule all classes and communities alike without fear or favour.

Many of us have been disturbed by threats of discrimination against British trade, designed sometimes, it would seem, to promote sectional interests rather than the interests of the country generally. The necessity for safeguards against attacks of this nature has been recognized by the delegates at the Round Table Conference in London. We have indicated above that what British commerce demands is nothing more than liberty to carry on trade and industry on equal terms with others, and we cannot too strongly urge upon Your Excellency the paramount need of the maintenance of this principle against all attack in the further constitutional discussions which are impending. We noticed with regret that hardly was the ink dry on the settlement made by your predecessor with the Congress party leaders, when there were attempts in some quarters to twist to sinister meaning the terms of that agreement. We earnestly trust that no question of apparent political expediency will be allowed to impair the fundamental principle that the British community is entitled to enjoy at least equally impregnable safeguards as other minorities. We would even go further, and urge upon Your Excellency the view that in any terms of reference that may be laid, officially or unofficially, before a further constitutional conference, it should be made unequivocally clear at the outset by Your Excellency's Government that, any proposal which seeks to traverse this principle, no less than attempts to whittle down the other safeguards which have likewise been agreed, will not be admitted to discussion.

To turn to matters of current commercial interest, the one dominating factor to-day is the acute trade depression through which every country, including India, is passing. We are not of those who believe that political action in itself can cure, though it may palliate, economic ills. In so far as the latter are susceptible to treatment they call for remedies *ejusden generis*. The world is faced with a period of re-conditioning and readjustment and India can escape the process no more than other countries. The urgent need of the day is economy in public and private expenditure. Commercial undertakings have been faced with the alternatives of adopting a policy of ruthless retrenchment or going out of business. Individuals have suffered correspondingly and their plight has been aggravated by the crushing additional taxation which it has been found necessary to impose.

This is not the place for a detailed criticism of the Government of India's financial policy, but the startling increases in certain forms of

taxation contained in the recent Budget proposals indicate the urgency of readjusting the incidence of taxation in the light of the various enquiries undertaken in recent years, with a view to lightening the excessive load of taxation which is at present severely restricting commercial and industrial enterprise, to the grave detriment of the general development of the country. In emphasizing the necessity for retrenchment on the part of Government we would remind Your Excellency that there are many recommendations of the Inchcape Committee to which effect has not yet been given, and we urge that a re-investigation of these should be instituted and vigorously pursued.

The necessity of formulating a constructive policy to help the economic productivity of the country has recently been recognized by Your Excellency's Government and the Report of the Banking Enquiry Committee may be expected to open up useful lines of action in this direction. We are glad that in spite of hard times additional funds are to be made available for the improvement of statistics and the better study of economic questions. It is evident that India will benefit by the early establishment of an Economic Research Council equipped to prepare detailed schemes and to indicate their order of urgency. In this matter close co-operation between Government and the commercial community appears to offer the best assurance of fruitful results.

The slow progress of civil aviation in this country has caused up concern. While other countries have been going ahead by leaps and bounds India has practically stood still in this matter. We are glad to learn that the Indian link of the England-Australia route is to be carried as far as Calcutta this year and we hope its completion to Rangoon will not be much further delayed. The development of subsidiary internal air routes has hitherto been deplorably neglected. We trust that in future every encouragement and assistance will be given to private enterprise which is prepared, with suitable guarantees, to undertake the carriage of mails and passengers. For the former to become a paying proposition on most routes the establishment of regular night flying is essential, while to popularise the latter the provision of suitable accommodation for passengers at halting places is required. Naturally we in Bombay are chiefly interested in the early inauguration of a connecting service between here and Karachi, while we also think that this city should be provided at an early date with direct air connections with Calcutta, Madras and other centres including Delhi itself.

Our enthusiasm for aviation does not cause us to forget other forms of transport, and it may not be out of place to refer here to the proposed formation of a Communications Board for co-ordinating roads, railways and airways. The rivalry between roads and railways is not yet acute in this country, but the unfortunate experience of others points to the desirability of tackling the problem early and any proposals for eliminating overlapping and wasteful competition, particularly between feeder roads and feeder railways, should receive

sympathetic consideration. This Chamber's interest in roads as a means of opening up the country is well-known to Your Excellency's Government and there is no need to elaborate our views here. We merely record our regret that the parlous state of the finances of this Province should have led the Government of Bombay to seek to apply their share of the annual grant from the Central Government petrol fund to purposes other than those for which it was allotted. We trust that such raids on the Road Fund will be resisted to the fullest possible extent and only be sanctioned in very exceptional circumstances and on the understanding that the amount withdrawn will be refunded as soon as finances permit.

As a means of increasing the prosperity and productivity of the country we attach the highest importance to agricultural research, demonstration farms and vocational education, and we are glad to learn that, despite financial stringency, the commitments undertaken in this respect are not to be shirked. The poverty of India is in a great measure due to an adherence to a mediæval system of agriculture but there is reason to believe that the peasant would readily avail himself of modern methods were he educated to appreciate their advantages and given the means to do so. Appropriate joint action by Government, and private enterprise, together with the encouragement of a healthy and properly controlled co-operative movement, suggest themselves as promising methods of approach to the problems of fertilization and mechanical cultivation.

It remains for us to express the earnest hope that Your Excellency may be preserved in health and strength to enable you to support the heavy responsibilities to which you have been called and that Your Excellency's term of office may witness the inauguration in this country of a new era of peace and prosperity.

With every assurance of our respect we subscribe ourselves, in the name and on behalf of the members of the Bombay Chamber of Commerce.

E. MILLER, *President.*

R. R. HADDOW, *Vice-President.*

JOSEPH KAY,
D. S. BURN,
A. S. GILLESPIE,
J. C. HANSING,
W. G. LELY,
A. MCINTOSH,
W. M. PETRIE,
} *Members of Committee.*

R. J. F. SULIVAN, *Secretary.*

BOMBAY, 18*th April* 1931.

His Excellency Lord Willingdon in reply said :—

MR. PRESIDENT AND MEMBERS OF THE BOMBAY CHAMBER OF COMMERCE. It is a very real pleasure to Lady Willingdon and myself to receive this cordial welcome from you gentlemen who hold such an important position in the affairs of this great city and to thank you for your congratulations on my appointment to the responsible post of Viceroy of India by our beloved Sovereign, the King-Emperor.

I am delighted too to feel that you greet me to-day not as a stranger but as an old friend, and that you still have the keenest recollection of the unflagging energy, enthusiasm and organizing ability of my wife. Let me assure you that she still possesses these qualities just as fully developed as when last she lived in your midst in Bombay.

It is, therefore, with a very full heart that we find ourselves once more in a land which holds for us such unforgettable associations and memories, so many tried and trusted friends, and you can well imagine our feelings when we beheld once more this morning, in all their old beauty, the harbour and city of Bombay. It is good indeed to be back amongst you, and I thank you, gentlemen, most gratefully for the kind terms in which you have bidden us welcome.

Believe me, I am fully alive to the great responsibilities which will rest upon me at this juncture. For the last few years and the years immediately before us will, I venture to think, take their place in Indian history as among the most momentous that this country has ever known, and the task of those whose duty it will be to guide and further the great constructive work that lies ahead is indeed one which will demand steady heads and stout hearts, a full measure of faith and of courage in us all. Above all things, for the successful completion of that work, there will be need of mutual understanding and goodwill, and my most, earnest prayer as I set foot in India is for that harmony of spirit between countries and races, creeds and communities, on which alone a strong, peaceful and united India can securely rest. To attain this great purpose, much has been accomplished in recent months. The Conference in London gave fresh reality and vigour to those old ties of mutual friendship and confidence which have so long bound our two countries together. More recent events have so turned out, to the deep gratification of all who love India, that we can confidently hope that in the further stages of constitutional reconstruction all parties and interests will jointly play their part. There are none, I know, who will not agree with me when I say that for the creation of this happier spirit India owes an immense debt to His Excellency Lord Irwin, from whom I shall shortly take over the duties of my high office. To-day when he passes through the Gateway of India, this country will indeed have bidden farewell to one who, I would venture to say, has secured the admiration and affection of every class and of every community. He will not be forgotten, nor will he forget, and we may be certain that, wherever he

may be, he will always be ready to give of his best in the cause of India which he has served for the last five years with such great distinction, zeal and devotion.

You have mentioned certain matters with which you, as representatives of great commercial interests, are more particularly and intimately concerned. You would not, I am sure, expect me to deal with them in any detail before I have had full time for study, but I assure you that I will give close attention to these or any other such matters which you may at any time wish to bring before me.

I was much interested to hear your encouraging opinions as to the results of the Round Table Conference held recently in London, which has laid down the framework for a new constitution for the whole of India, and to learn that I can rely on you to encourage the legitimate aspirations of the Indian people to govern their own country. It is true too that you have expressed some anxieties that are in your minds with regard to the future of British Commerce in India. Let me say at once that in the matter of trade and commerce as in all other matters I stand for the principle of fairplay and equal opportunity and may I remind you that the Round Table Conference in full Committee accepted the principle that there should be no discrimination between the rights of the British mercantile firms and companies trading in India and the rights of Indian-born subjects. The best means of arranging for its application is a matter for further discussion; but the principle itself is beyond question. I cannot conceive that anyone who takes an enlightened view of the best interests of the country will think otherwise, and I trust that a fuller understanding of what is involved will clear away all doubts and hesitations.

While I entirely share your regret that it should have been found necessary to place greater burdens of taxation upon commerce and industry at a very difficult period, I recognize, as I am sure you also recognize, that it was vitally important that India should produce before the world a balanced budget at the present juncture. So far as her financial difficulties are due to local and domestic reasons, we may now hope that these reasons are in course of removal; but I am afraid that any really substantial revival must await an improvement in the general conditions of trade and commerce throughout the world. You may rest assured, however, that the burden of taxation will be lightened as soon as legitimate means of lightening it can be devised, and that I shall give my earnest attention to the important question of reduction of Government expenditure wherever possible.

The development of civil aviation is a subject in which I take a keen and active interest, particularly as I have, for the past four years, lived in the Dominion of Canada where there is an active public interest being taken in the question of linking up all parts of that country through a co-operative system of aerial communication. I do not propose to refer to the various points you have raised in this connection

but assure you that they shall receive my active personal attention with a view to the promotion of this most necessary form of transport in the best interest of the country as a whole.

As regards your remarks on the subject of the action of the Government of Bombay in applying for the appropriation of their share of the petrol tax for ordinary road maintenance and repairs, the position, as I understand it, is that the Government of Bombay have applied to the Government of India for permission to do this for one year as a purely temporary expedient to meet the severe and peculiar financial difficulties which have come upon them this year. I am informed that the matter is still under discussion and that no decision has been taken, but that there is no intention whatever on the part of the Government of Bombay to ask for a permanent diversion of this fund from the construction of new roads to the maintenance of the present road system.

Before I conclude, I would like to thank you for your kind reference to Lady Willingdon. She comes to India with a memory no less keen than mine of happy years in Bombay and Madras and with a resolve, no less fixed than mine, to do, under Providence, all that lies in her power for the good of India and her people, and to carry on the great work done by Her Excellency Lady Irwin in the many fields of her activities.

For myself, I would only say that I fervently trust that, when the time comes for me to lay down the office which I am about to assume the ship of State which it will have been my privilege to guide, will have emerged from the rough waters, which, as history shows, can seldom be avoided at a time of constitutional development, and will be sailing upon smoother seas. To attain this end, based as it must be on the happiness and well-being of the people of India, in contended partnership with the people of England, I shall count no efforts too great and no work too arduous. I am confident that I can rely on your help and co-operation in this task, and am encouraged and strengthened by the warmth of the welcome which you have extended to us to-day.

INDIAN ROUND TABLE CONFERENCE.

7th September—1st December 1931.

Statement made by the Prime Minister to the Conference at the close of its Second Session, 1st December 1931.

1. We have now had two sessions of the Round Table Conference, and the time has come to survey the important work which has been done, first of all, in setting out the problems which in the task of Indian constitution-building we have to surmount, and then in trying to find how to surmount

them. The reports presented to us now bring our co-operation to the end of another stage, and we must pause and study what has been done and the obstacles which we have encountered, and the best ways and means of bringing our work to a successful end as rapidly as possible. I regard our discussions and our personal contacts here as of the highest value, and make bold to say that they have raised the problem of Indian constitutional reform far above the mere technicalities of constitution-making; for we have won that confidence in, and respect for, each other which has made the task one of helpful political co-operation. That, I am confident, will continue to the end. By co-operation alone can we succeed.

2. At the beginning of the year I made a declaration of the policy of the then Government, and I am authorised by the present one to give you and India a specific assurance that it remains their policy. I shall repeat the salient sentences of that declaration :—

"The view of His Majesty's Government is that responsibility for the government of India should be placed upon Legislatures, Central and Provincial, with such provisions as may be necessary to guarantee, during a period of transition, the observance of certain obligations and to meet other special circumstances, and also with such guarantees as are required by minorities to protect their political liberties and rights.

"In such statutory safeguards as may be made for meeting the needs of the transitional period, it will be a primary concern of His Majesty's Government to see that the reserved powers are so framed and exercised as not to prejudice the advance of India through the new constitution to full responsibility for her own government."

3. With regard to the Central Government, I made it plain that, subject to defined conditions, His Majesty's late Government were prepared to recognise the principle of the responsibility of the Executive to the Legislature, if both were constituted on an all-India federal basis. The principle of responsibility was to be subject to the qualification that, in existing circumstances, Defence and External Affairs must be reserved to the Governor-General, and that, in regard to finance such conditions must apply as would ensure the fulfilment of the obligations incurred under the authority of the Secretary of State, and the maintenance unimpaired of the financial stability and credit of India.

4. Finally, it was our view that the Governor-General must be granted the necessary powers to enable him to fulfil his responsibility for securing the observance of the constitutional rights of Minorities, and for ultimately maintaining the tranquillity of the State.

5. These were, in broad outline, the features of the new constitution for India as contemplated by His Majesty's Government at the end of the last Conference.

6. As I say, my colleagues in His Majesty's present Government fully accept that statement of January last as representing their own policy. In particular, they desire to reaffirm their belief in an all-India Federation as offering the only hopeful solution of India's constitutional problem. They intend to pursue this plan unswervingly and to do their utmost to surmount the difficulties which now stand in the way of its realisation. In order to give this declaration the fullest authority, the statement which I am now making to you will be circulated to-day as a White Paper to both Houses of Parliament, and the Government will ask Parliament to approve it this week.

7. The discussions which have been proceeding during the past two months have been of value in showing us more precisely the problems we have to solve, and have advanced us towards the solution of some of them. But they have also made it plain that others still require further examination and co-operative consideration. There is still difference of opinion, for instance, as to the composition and powers of the Federal Legislature and I regret that owing to the absence of a settlement of the key question of how to safeguard the Minorities under a responsible Central Government, the Conference has been unable to discuss effectively the nature of the Federal Executive and its relationship with the Legislature. Again, it has not yet been possible for the States to settle amongst themselves their place in the Federation and their mutual relationships within it. Our common purpose will not be advanced by ignoring these facts, nor by assuming that the difficulties they present will somehow solve themselves. Further thought, discussion and reconciliation of different interests and points of view are still required before we can translate broad general aims into the detailed machinery of a workable

constitution. I am not saying this to indicate impossibility, nor to foreshadow any pause in our work. I only wish to remind you that we have put our hands to a task which demands alike from His Majesty's Government and from the leaders of Indian opinion care, courage and time, lest when the work is done it may bring confusion and disappointment, and instead of opening the way to political progress may effectively bar it. We must build like good craftsmen, well and truly ; our duty to India demands that from all of us.

8. What then is the general position in which we find ourselves as regards a practical programme for the advancement of our common aims ? I want no more general declarations which carry us no further in our work. The declarations already made and repeated to-day are enough to give confidence in the purpose of the Government and to provide work for the Committees to which I shall refer. I want to keep to business. The great idea of All-India Federation still holds the field. The principle of a responsible Federal Government, subject to certain reservations and safeguards through a transition period, remains unchanged. And we are all agreed that the Governor's Provinces of the future are to be responsibly governed units, enjoying the greatest possible measure of freedom from outside interference and dictation in carrying out their own policies in their own sphere.

9. I should explain at once in connection with that last point that we contemplate as one feature of the new order that the North-West Frontier Province should be constituted a Governor's Province, of the same status as other Governors' Provinces, but with due regard to the necessary requirements of the Frontier, and that, as in all other Governors' Provinces, the powers entrusted to the Governor to safeguard the safety and tranquillity of the Province shall be real and effective.

10. His Majesty's Government also accept in principle the proposition which was endorsed at the last Conference that Sind should be constituted a separate Province, if satisfactory means of financing it can be found. We therefore intend to ask the Government of India to arrange for a Conference with representatives of Sind for the purpose of trying to overcome the difficulties disclosed by the report of the expert financial investigation which has just been completed.

11. But I have digressed from the question of a programme in the light of the accepted factors—Federation as the aim and self-governing Provinces and the Indian States as its basis. As I have said, our discussions have made it clear to all of us that Federation cannot be achieved in a month or two. There is a mass of difficult constructive work still to be done, and there are important agreements to be sought by which the structure must be shaped and cemented. It is equally plain that the framing of a scheme of responsible government for the Provinces would be a simpler task which could be more speedily accomplished. The adjustments and modifications of the powers now exercised by the Central Government which would obviously have to be made in order to give real self-government to the Provinces should raise no insuperable difficulties. It has, therefore, been pressed upon the Government that the surest and speediest route to Federation would be to get these measures in train forthwith, and not to delay the assumption of full responsibility by the Provinces a day longer than is necessary. But it is clear that a partial advance does not commend itself to you. You have indicated your desire that no change should be made in the Constitution which is not effected by one all-embracing Statute covering the whole field, and His Majesty's Government have no intention of urging a responsibility which, for whatever reasons, is considered at the moment premature or ill-advised. It may be that opinion and circumstances will change, and it is not necessary here and now to take any irrevocable decision. We intend, and have always intended, to press on with all possible despatch with the federal plan. It would clearly be indefensible, however, to allow the present decision to stand in the way of the earliest possible constitutional advance in the North-West Frontier Province. We intend, therefore, to take the necessary steps as soon as may be to apply to the North-West Frontier Province, until the new constitutions are established, the provisions of the present Act relating to Governors' Provinces.

12. We must all, however, realise that there stands in the way of progress, whether for the Provinces or the Centre, that formidable obstacle, the communal deadlock. I have never concealed from you my conviction that this is above all others a problem for you to settle by agreement amongst yourselves.

The first of the privileges and the burdens of a self-governing people is to agree how the democratic principle of representation is to be applied—or, in other words, who are to be represented and how it is to be done? This Conference has twice essayed this task; twice it has failed. I cannot believe that you will demand that we shall accept these failures as final and conclusive.

13. But time presses. We shall soon find that our endeavours to proceed with our plans are held up (indeed they have been held up already) if you cannot present us with a settlement acceptable to all parties as the foundations upon which to build. In that event His Majesty's Government would be compelled to apply a provisional scheme, for they are determined that even this disability shall not be permitted to be a bar to progress. This would mean that His Majesty's Government would have to settle for you, not only your problems of representation, but also to decide as wisely and justly as possible what checks and balances the Constitution is to contain to protect minorities from an unrestricted and tyrannical use of the democratic principle expressing itself solely through majority power. I desire to warn you that if the Government have to supply even temporarily this part of your Constitution which you are unable to supply for yourselves, and though it will be our care to provide the most ample safeguards for minorities so that none of them need feel that they have been neglected, it will not be a satisfactory way of dealing with this problem. Let me also warn you that if you cannot come to an agreement on this amongst yourselves, it will add considerably to the difficulties of any Government here which shares our views of an Indian Constitution, and it will detract from the place which that Constitution will occupy amongst those of other nations. I therefore beg of you once more to take further opportunities to meet together and present us with an agreement.

14. We intend to go ahead. We have now brought our business down to specific problems which require close and intimate consideration, first of all by bodies which are really committees and not unwieldy conferences, and we must

now set up machinery to do this kind of work. As that is being done and conclusions presented, we must be able to continue consultations with you. I propose, therefore, with your consent, to nominate in due course a small representative Committee—a working Committee—of this Conference which will remain in being in India, with which, through the Viceroy, we can keep in effective touch. I cannot here and now specify precisely how this Committee can best be employed. This is a matter which must be worked out and must to some extent depend on the reports of the Committees we propose to set up. But in the end, we shall have to meet again for a final review of the whole scheme.

15. It is our intention to set up at once the Committees whose appointment the Conference has recommended: (*a*) to investigate and advise on the revision of the Franchise and constituencies; (*b*) to put to the test of detailed budgetary facts and figures the recommendations of the Federal Finance Sub-Committee; and (*c*) to explore more fully the specific financial problems arising in connection with certain individual States. We intend that these Committees shall be at work in India under the chairmanship of distinguished public men from this country as early in the New Year as possible. The views expressed by you here on the other outstanding Federal problems will be taken into consideration at once, and the necessary steps taken to get better understanding and agreement upon them.

16. His Majesty's Government have also taken note of the suggestion made in para. 26 of the Federal Structure Committee's Third Report, with the object of facilitating an early decision on the distribution among the States of whatever quota may be agreed upon for their representation in the Legislature. It follows from what I have already said that they share the general desire for an early agreement on this question among the States, and His Majesty's Government intend to afford the Princes all possible assistance by way of advice in this matter. If it appears to the Government that there is likely to be undue delay in their reaching agreement amongst themselves, the Government will take such steps as seem helpful to obtain a working settlement.

17. I have already alluded to another matter to which you have given ample evidence that you attach great importance, and to which you will expect me to refer. A decision of the communal problem which provides only for representation of the communities in the Legislatures is not enough to secure what I may call "natural rights." When such provisions have been made, minorities will still remain minorities, and the Constitution must therefore contain provisions which will give all creeds and classes a due sense of security that the principle of majority government is not to be employed to their moral or material disadvantage in the body politic. The Government cannot undertake here and now to specify in detail what those provisions should be. Their form and scope will need the most anxious and careful consideration with a view to ensuring on the one hand that they are reasonably adequate for their purpose, and on the other that they do not encroach, to an extent which amounts to stultification, upon the principles of representative responsible government. In this matter the Committee of Consultation should play an important part, for, here also, just as in regard to the method and proportions of electoral representation, it is vital to the success of the new Constitution that it should be framed on a basis of mutual agreement.

18. Now, once again we must bid each other good-bye. Great strides have been made, greater, I am sure you will find, than the most optimistic think. I was glad to hear in the course of these debates speaker after speaker taking that view. It is the true view. We have met with obstacles, but one of those optimists to whom humanity owes most of its progress said that "obstacles were made to be overcome." In that buoyancy of spirit and the goodwill which comes from it, let us go on with our task. My fairly wide experience of Conferences like this is that the road to agreements is very broken and littered with obstructions to begin with, and the first stages often fill one with despair. But quite suddenly, and generally unexpectedly, the way smooths itself out and the end is happily reached. I not only pray that such may be our experience, but I assure you that the Government will strive unceasingly to secure such a successful termination to our mutual labours.

BOMBAY RETRENCHMENT COMMITTEE.

Replies of the Bombay Chamber of Commerce to the General Questionnaire issued by the Retrenchment Committee.

Question 1.—(*a*) Can you suggest any means of reducing work by delegation of powers, abolishing returns, withdrawing from activities which need not necessarily be done by Government or in any other way ?

(*b*) In your opinion is much additional office work caused by inefficiency of the lower ranks of clerks, and in consequence inefficiency of office management ? Can this be remedied by a preliminary training of clerks in office management ? How should this be effected ?

Question 2.—Can you recommend the keeping vacant of any posts now vacant or likely to become so with a view to their alternate abolition ?

Question 3.—Can you make any suggestions for restriction of touring without loss of efficiency ?

Question 5.—Can you suggest any improvement with a view to saving : (*a*) in the present Secretariat system ; (*b*) by reorganization of Departments ?

Answers 1, 2, 3 *and* 5.—We are of opinion that an independent expert in office organization should be engaged from outside for the purpose of examining the system in vogue and suggesting improvements.

Question 4.—What should be the minimum and maximum salaries for new entrants to the Department : (*a*) For All-India Services ; (*b*) Provincial Services ; (*c*) Clerks ?

Answer 4.—(*a*) and (*b*) No comments.

(*c*) We consider that a probationary period of at least one year should be introduced and that the efficiency bar should be lower and earlier than it is now, say, after five years' service.

We feel that economy can be effected by a reduction in the number of clerks and an increase in the hours of work rather than by a reduction of salaries.

While we have this feeling we have no actual knowledge of the subject and the point should be referred for opinion to the independent expert whom we have recommended in answer to questions 1, 2, 3 and 5.

The starting salary in commercial offices for ordinary clerks varies from Rs. 40 to Rs. 60 per mensem with increments of Rs. 5 to Rs. 10 per annum, though in most cases there are no grades with regular annual increments and each job is treated on its own merits. The maximum salary for such clerks varies from Rs. 75 to Rs. 115.

The educational qualifications required of these clerks vary from seventh standard to the Matriculation or Senior Cambridge Certificate.

Clerks who show capacity greater than that required of the ordinary routine clerk may get larger increments and rise to Rs. 150 or Rs. 250 or even higher according to the nature of the post and the responsibility attached to it.

Question 6.—Is there any sufficient reason to continue the annual move to Mahableshwar ?

Answer 6.—No.

Question 7.—Do you consider that there would be any saving if the Headquarters of Government were fixed in one place, *e.g.*, Poona.

Answer 7.—We are definitely in favour of the Headquarters of Government being fixed in one place. We could much prefer the Headquarters at Bombay as the commercial centre of the Presidency, but, rather than the double move each year should continue, we would agree to the Headquarters being fixed at Poona.

Question 8.—Is there any reason to continue overseas pay ; (*a*) in general, (*b*) to officers of Asiatic domicile ?

Answer 8.—Yes to both (*a*) and (*b*).

Question 9.—Is there any valid reason to continue passage allowances (*a*) in any case, (*b*) in the case of members of the Indian Civil Service of Asiatic domicile ?

Answer 9.—(*a*) Yes.

(*b*) No, but they should be given free transport in India when going on leave.

Question 10.—Can the pay of Ministers be reduced to Rs. 3,000 ?

Answer 10.—Yes.

Question 11.—Can the starting pay of graduates be reduced particularly in Bombay, as they appear to be paid more than their market price as shown by the pay in business firms ?

Answer 11.—See answer to question 4 (*c*).

Question 12.—Can the donations for charitable purposes under 47, Miscellaneous, be cut down by 10 per cent ?

Question 13.—Can advances to Agricultural Associations be discontinued ? Are these advances well spent ?

Question 14.—(*a*) Can Huzur Deputy Collectors be replaced by men of Mamlatdars' grade ?

(*b*) Can they be abolished and Accountants appointed when there is a Branch of the Imperial Bank ?

Question 15.—Can one Superintendent of Land Records be reduced ?

Question 16.—Can some District Inspectors of Land Records be combined ?

Question 17.—Is the present method of conducting agricultural propaganda expensive ? Can you suggest any more economical method ?

Co-operative Department.

Question 18.—Can the number of Assistant Registrars be reduced ?

Question 19.—Can the scale of 100 societies per auditor be raised to 125 or 150 ?

Question 20.—Can the Co-operative Department and the Agricultural Department be placed under one head and amalgamations of functions be made in the lower ranks without curtailing the Co-operative movement ? Can the cost (5 lakhs net) of the Co-operative Department be reduced in this or any other way ?

Question 21.—Are the posts of Prant Officers essential ?

Question 22.—Are the 3 posts of Divisional Commissioner in the Presidency essential ? Can they be reduced to 2 ?

Question 23.—Gujarat talukas are very small in area. Can any be amalgamated ?

Can Kolaba or Kanara District be joined to neighbouring districts ? Can any other districts be amalgamated in view of their small area or population ?

Question 24.—Are you in favour of a devolution of powers to the Collector with an advisory body of non-officials like the one proposed as a District Council by G. K. Gokhale ?

Question 25.—What is the strength of the temporary establishments in the Forest Department and their cost in each of the Circles and what are the reasons for retaining them ? How long have they been in existence ?

Question 26.—Do you think there is any possibility of combining the existing Forest divisions and thus reducing the staff ?

Answers 12 *to* 26.—No comments.

Question 27.—What are the obstacles in the way of reducing the expenditure in removing Timber and other Forest produce by replacing Government agency by private agencies ?

Answer 27.—We are of opinion that the extraction of timber should be done by private agency and that this should be extended if there remain any areas in which it is not rendered impracticable by difficulty of extraction.

Question 28.—Is not the cost of the establishments in some circles and divisions disproportionately high in comparison with the expenditure on conservancy and works, especially in the Central and Sind Circles ?

Question 29.—Can the forests in Sind be reduced to the area required to supply the demand for fuel ?

Question 30.—Is it possible to transfer some of the duties of Forest subordinates to village officers ?

Answers 28 *to* 30.—No comments.

Public Works.

Question 31.—(1) As large works are not likely to be taken up in future to the same extent as in the past cannot the Public Works Department establishment be reduced ?

(2) What temporary posts can be abolished ?

(3) Can the size of Sub-Divisional Officers' charges be enlarged and their number reduced ?

(4) Can Superintending Engineers be abolished and the two Chief Engineers deprived of their work as secretaries and made solely as departmental heads ? Will any economy be effected ?

(5) Will any saving of work be effected by handing over Roads and Buildings work to local bodies ?

(6) To what extent can the cost of maintenance and repairs to communications be cut down ?

(7) What are the reasons for having unmetalled roads maintained by the Public Works Department instead of entrusting their maintenance to Local Boards ?

(8) Can the revenue establishment in the Irrigation Department be reduced ? Can its work be transferred to the Revenue Department ?

Answer 31.—(1) *to* (4).—These are matters for an expert such as the one referred to in the answers to questions 1, 2, 3 and 5 but with a special knowledge of the subject.

(5) The loss of efficiency would probably more than counterbalance any small savings which might be made by handing over roads and buildings to local bodies. Economical and efficient road construction under modern conditions necessitates the employment of highly qualified experts whom local bodies can neither afford to pay nor keep fully employed on a small road mileage.

(6) We consider that it would be false economy to curtail expenditure on maintenance and repairs to communications, if such economies are likely to retard the utility of such communications, and that any enquiry regarding a possible reduction in cost under this head should be directed towards finding a cheaper method of maintaining communications in an efficient condition.

(7) It would seem that the cheapest method of keeping unmetalled roads in good condition is by the use of tractors and graders, but tractors and graders can only give their full economic advantages if there be full-time work for them. Most local bodies have not sufficient mileage under their control to give full-time work to tractors and graders, nor can they procure easily efficient staff to operate them. On the other hand the P.W.D. controlling large areas are in a position to keep tractors and graders fully employed and to procure efficient staff to handle them without the same risk of breakdowns and bad work.

(8) No comments.

Public Health.

Question 32.—Can the post of Superintending Engineer, Public Health, be abolished when the works at present in hand are completed, or sooner, as it is improbable that Government will be able to provide grants-in-aid for big works in the future ?

(2) Can the number of Assistant Directors (5) be reduced and their duties transferred to local bodies ?

(3) Can the number of Inspectors (32) be reduced ?

Answer 32.—No comments.

Industries Department.

Question 33.—(*a*) Can the Industries Department be abolished or cut down under present circumstances ? If it is to be retained could the Department be split up and combined with other Departments ? (*b*) If it must be retained can the post of Director of Industries be combined with that of Chief Inspector of Factories ?

Answer 33 (*a*).—It seems to us that an Industries Department in a country with a highly protective tariff is redundant. Cottage industries could be looked after by the Registrar of Co-operative Societies.

(*b*) No.

Education.

Question 34.—(1) A cut of 5 per cent. in the grant for primary education has already been effected. Cannot a further cut be made without seriously affecting efficiency and the progress of education ?

(2) University education costs Rs. 17,17,000 and the revenue is Rs. 4,39,000. Secondary education costs Rs. 23,89,000 and the revenue is Rs. 4,44,000. By what methods can the income be increased ?

(3) The percentage of provincial revenues paid in grants to local bodies in Bombay Presidency in 1926 was 9·9 which is higher than in any other province, in other provinces going down to 2·3 per cent. in Bengal. Is there not a possibility of reducing these grants and leaving local bodies to open up the various sources of revenue which are available to them, *e.g.*, a tax on profession ?

(4) What are the difficulties in increasing the sources of revenue of Local Boards ?

(5) Can any Government Art Colleges be abolished where there are efficient private colleges ?

(6) Can the same be done in respect of any Government High Schools ?

(7) Can economy in Art Colleges be effected by concentration of teaching in special subjects ?

(8) Are you in favour of multiple classes, *e.g.*, A, B, C, divisions of the same standard in the Anglo-Vernacular Government High Schools ? Do not these mean competition with private High Schools ? Is not this opposed to the principle that Government should maintain one model High School in each District ?

Answer 34.—(1) to (4) We are of opinion that if any cut in salaries is decided upon, the pay of teachers should be cut in proportion. We are also of opinion that no Government money should be paid as grants to any schools, colleges or Local Boards unless there is adequate and efficient Government supervision and inspection. We feel, that a proper inspection of aided schools by Inspectors paid by, and answerable only to, Government would curtail waste and would enable the same number of pupils as are receiving tuition at present, to be educated at a lower cost to Government. We also feel that Local Boards in this Presidency should pay more towards the cost of primary education than they do at present and their contributions should be at least in the same proportion as those paid by similar bodies in other provinces.

(5) Yes.

(6) Yes, assuming that Government have the right of very strict inspection.

(7) and (8) No comments.

Excise Department.

Question 35.—Can this Department be combined with any other Department so as to effect economy ?

Answer 35.—No.

Question 36.—The Prince of Wales Museum gets a grant of Rs. 79,000. Can this be reduced ?

Answer 36.—No comments.

Question 37.—Would it be advantageous financially to farm out the distilleries ?

Answer 37.—Not feasible.

Home Department.

Question 38.—(1) Can the vacation of the Courts be shortened or abolished ?

(2) Can the office hours of Courts be made longer ?

(3) Can (*a*) the starting pay, (*b*) the whole scale of pay of Sub-Judges be reduced irrespective of the proposed all-round cut in pay ?

(4) Could some reduction of staff be effected if parties to suits were compelled to fill up the forms of summonses themselves ?

(5) Is it possible to amalgamate the District Court of Broach with that of Surat, and that of Panch Mahals with Kaira ? Can any other small districts be amalgamated ?

(6) Can Honorary Magistrates with suitable qualifications be appointed on a liberal scale to relieve stipendiary Criminal Courts ?

(7) Would the disposal of judicial work be facilitated if High Court Judges worked for half a day on Saturday ?

(8) Can the posts of Oriental Translator and Director of Information be combined ?

(9) Are you in favour of retaining the grades of both Inspector and Deputy Superintendent of Police or would you abolish one of them ? If so please give your reasons.

(10) Can the village police already existing be utilized for regular police duties ?

(11) Can the salaries of High Court Judges be reduced as a permanent measure ?

Answer 38.—(1) The Courts should be closed only on the ordinary Government holidays and the present Summer vacation.

(2) No.

(3) We understand that the scale of pay is too high and is being looked into.

(4) No.

(5) No comments.

(6) No.

(7) No.

(8) No.

(9) and (10) No comments.

(11) No.

Sind.

Question 39.—(1) Can officers of Mukhtyarkars' grade be substituted for Daftardars as has been done in one district ?

(2) Can staff be reduced by having longer office hours ?

(3) In consequence of the increased jurisdiction of the Karachi Small Cause Courts and the transfer of the Karachi District work to Hyderabad has the work in the Judicial Commissioner's Court decreased ? If so can the number of Judicial Commissioners be reduced ?

(4) Are the duty and compensatory allowances in this Court necessary ?

(5) Can the contract system be used more extensively in Sind ? Would this be economical ?

(6) Can the Supervising Tapedars be abolished ?

Answer 39.—No comments.

Legislative Council.

Question 40.—(1) Can the salaries of (*a*) the President and (*b*) the Vice-President be reduced ?

(2) Can the exceptional travelling allowances recently granted to the President be reduced, *e.g.*, travelling allowances as on transfer for ordinary journeys, free carriage of all personal effects, a reserved 1st class compartment for himself, free carriage of 10 personal servants ?

(3) Can economy be effected by refusing travelling allowance to a Minister for journeys between the seat of Government and his constituency after the announcement of an election up to the date on which it is held ?

(4) Can the expenditure on travelling allowance to Members of the Legislative Council be reduced by stricter rules, *e.g.*, restricting the number of days before and after the session allowed for daily allowance ?

(5) Can you suggest means of reducing the cost of answering questions either by change of procedure or otherwise ?

(6) There is great waste of money and labour in collecting information required to answer questions which are never put. Can you suggest any method of obviating or checking this ?

Answer 40.—(1) (*a*) and (*b*) No.

(2) Yes. He should be given the same allowances as a first class officer " on duty " and free carriage for five personal servants.

(3) Yes. He should not be allowed to claim the allowance when his journeys are merely made for the purpose of the elections and when travelling to and from his constituency.

(4) Yes. No member should be allowed more than three days before and three days after each session.

(5) and (6).—The President should exercise powers of selection so as to limit the number of questions during any session to a reasonable number, which might be perhaps an average of 12 per day for the anticipated number of days that the session will last. Within that number, he will choose the questions which appear to him of the greatest public importance, and the propounders of the others will be advised that their questions are excluded.

This will still of course leave it open to the President as at present, in consultation with Government, to admit additional questions before or during the session.

General.

We would draw the special attention of the Retrenchment Committee to the fact that the cost of administration is considerably higher in Bombay *per caput* than in any other Province in India, as will be seen from the following statement. This is a matter that requires the serious consideration of the Committee with a view to ascertaining under what heads the excess expenditure occurs. Alongside this very remarkable discrepancy, any suggestions for departmental cuts, etc., however important in themselves fade into insignificance, and it seems to us that no Retrenchment Committee can claim to

have begun its task until it has thoroughly sifted the reasons underlying the disproportionately high expenditure of this Presidency.

	Population in millions (1921 Census.)	Total expenditure charged to Revenue as shown in 1931-32 Budget.	Proportion of expenditure to million of population.
	(Millions.)	(Lakhs.)	(Lakhs.)
Bombay	19·3	1581·7	82
Madras	42·3	1822·1	43
Bengal	46·6	1150·6	24
United Provinces	45·3	1244·9	27
Punjab	20·6	1083·2	52

PROPOSED CITY CIVIL COURT FOR BOMBAY.

Letter No. 1612-36 of the 16th July 1931, from the Chamber to the Government of Bombay, (Home Department), Bombay.

I have the honour to acknowledge receipt of your letter No. 1322/III (A) of the 16th ultimo, asking for the views of the Chamber on a draft Bill for the establishment of a City Civil Court in Bombay.

2. My Committee have carefully considered the Bill in consultation with the Chamber's legal advisers. They do not think it necessary to comment on the Bill section by section, the question at the moment being the necessity or otherwise for the establishment of a City Civil Court in Bombay.

3. It is stated in the statement of objects and reasons that many classes of suits and other proceedings excluded from the cognizance of the Small Causes Court as being unsuitable for disposal by a Court of summary procedure, are comparatively petty, and their trial by a Court of the calibre of the High Court involves not only a waste of judicial power but a practical denial of justice to would-be suitors who are unable to bear the relatively high cost of legal assistance in the High Court. My Committee entirely disagree with this statement and for the following reasons.

4. By far the larger number of suits filed in the High Court are either Summary Suits or Commercial Causes or Short Causes. In Summary Suits, which are suits filed on hundies, promissory notes, etc., and other suits for the recovery of liquidated claims, *i.e.* claims for an ascertained amount, however large the amount sued for, lump costs amounting to Rs. 200 only are allowed to the plaintiff when passing a decree in his favour in the absence of the defendant. It is thus possible at present to file a Summary Suit for any amount and obtain a decree for the same at the cost of Rs. 200 only, inclusive of the Court costs and solicitors' costs. Further, a suit filed in a City Civil Court may not be heard for some time, while in the High Court a Summary Suit can be heard within fifteen days.

5. Just as in the case of Summary Suits, so in the case of Commercial Causes, and Short Causes, neither the plaintiff nor the defendant is required to incur any additional expenses however large may be the amount in dispute. If, however, a City Civil Court is established, the litigants will have to pay at the time of the institution of the suit, a substantial amount by way of *ad valorem* fee, calculated on the amount sued for. To take a concrete instance, if a party is required to file a suit in the City Civil Court to recover, say Rs. 5,000 due on a hundi or promissory note or other liquidated demand, he will have to pay an initial fee of Rs. 350 as duty calculated at the rate of 7 per cent on the amount sued for. In addition to this, he will have to pay the usual Court fees and also his pleader's fees, whereas if the suit were filed in the High Court, it would be possible for the plaintiff to obtain a decree for the same amount at a total cost of Rs. 200. It will thus

be seen that a litigant will be considerably a sufferer by being compelled to resort to a City Civil Court to the exclusion of the High Court, for the recovery of his debts.

6. It is further stated in the statement of objects and reasons that the Bill enables the Local Government to create a new Court for the disposal by regular, as opposed to summary procedure, of suits and proceedings, the subject matter of which does not exceed Rs. 5,000 in value. It is added that it is not proposed to abrogate the jurisdiction vested in the High Court with regard to such cases, but in view of the penalty imposed upon a plaintiff who selects the High Court in preference to the City Civil Court in a suit cognizable by that Court, namely, that he will be debarred from recovering costs from the defendant if successful, while if unsuccessful, he will have to pay costs to the defendant as between attorney and client, the result cannot, we think, be otherwise than to abrogate the jurisdiction vested in the High Court with regard to such cases. Moreover power is reserved to the High Court to transfer such a suit at any stage from itself to the City Civil Court, and it is hardly likely, except in very exceptional circumstances, that the High Court will waste its time in trying a suit which is within the cognizance of the City Court. The result will, therefore, in the opinion of my Committee, be that any plaintiff having a claim for a sum between Rs. 2,000 and Rs. 5,000 will be forced to file his suit to recover that claim in the City Court, and will be obliged to pay costs considerably in excess of the costs which he would be called upon to pay in the High Court if his suit could otherwise be filed as a Summary Suit in that Court, the costs of such a suit, as previously stated, being limited to a sum of Rs. 200, whatever the amount of the claim in suit.

7. So far back as 1916, the proposal to establish a City Civil Court was first mooted, but after mature consideration, the idea was abandoned. The case was the same in Calcutta. So far as my Committee are aware there has been no change of circumstances since then to justify a revival of the proposal at the present time. There has, as a matter of fact, recently been a considerable acceleration in the disposal of cases by the High Court owing to the appointment of

additional Judges, the simplifying of the procedure, and the amending and enlarging of the rules as to Summary Suits, Short Causes, and Commercial Causes. Commercial Causes particularly are now heard and decided by the High Court somewhere near the date originally fixed for the hearing of the suit. My Committee do not think it is necessary to detail particulars in which the procedure has been simplified and the rules amended and enlarged. It might perhaps be mentioned that in Commercial Causes in particular, the new rules empower a Judge at the hearing of the summons for directions to make such order as he thinks fit for the speedy determination of the suit, the avoidance of multiplicity of interlocutory proceedings, and the avoidance of expenses and delay which might arise from commission to take evidence or otherwise. The Judge can also order the admission of any document or fact, and payment by the party refusing of the costs of proving any such document or fact.

8. Another point for consideration is the expense which will be involved in the establishment of a City Civil Court, and whether such an expense should be incurred at the present time of financial stringency. Points for consideration in this connection are that if appeals from the decisions of single Judges of the City Civil Court are to be heard by other Judges of the same Court, not less than three Judges will have to be appointed for the City Court. Further, machinery will have to be provided (with its attendant expense) for the official translation of documents, appointments of receivers, attachment and sale of immoveable property, taking accounts, etc. This will entail a duplication of machinery which already exists in the High Court and has been working efficiently. It is not known whether discovery of documents, admission of facts, appointment of receivers, granting of injunctions, etc., will be permitted in the City Court, but if they are permitted, the cost in the City Court will not be appreciably less than in the High Court. If they are not permitted, there may possibly be a denial of justice in some cases.

9. My Committee are of opinion that the public should not be deprived of the right which it now enjoys of instituting a suit in the High Court to recover the amount due without having to pay any institution fee at all. Moreover, as has

been mentioned above, the total cost of obtaining redress through the High Court is, in a majority of cases, and particularly in Summary Suits, Commercial Causes, and Short Causes, much less than would be the case if they had to be instituted in the City Court.

Under the circumstances my Committee are of opinion that there is no occasion at the moment for the establishment of a City Civil Court in Bombay, as the exigencies of the public interest do not warrant, nor do the finances of the Bombay Government justify the establishment at the present time of such a Court.

DRAFT INDIAN PARTNERSHIPS BILL.

Letter No. 1287-139, of the 10th June 1931, from the Chamber to the Government of Bombay, (Home Department), Bombay.

I have the honour to acknowledge receipt of your letter No. 6796/2-II-B of the 26th March last forwarding a copy of the Indian Partnerships Bill, 1931, and asking for the views of the Chamber thereon.

2. I am in the first place to state that my Committee still adhere to the opinion expressed in their letter No. 884/139 of the 8th April 1930, that registration should be compulsory. The absence of compulsory registration detracts very greatly from the value of the Bill. My Committee feel that *ad hoc* registration, merely for the purpose of filing a suit is not sufficient and that it should be necessary that registration should have to be effected before the date of any transaction in respect of which it was subsequently desired to sue. This would, in the opinion of my Committee, provide a real inducement to register whereas in the present Bill there is practically none. Further, optional registration will prove useless for the real purpose for which registration is intended, namely, to permit of a person proposing to deal with a firm to ascertain the persons who will be responsible to him if he enters into a contract with or lends money to the firm. Compulsory registration is undoubtedly advisable for the protection of commercial interests and should be introduced.

Dealing with the specific clauses of the Bill which call for comments I am to offer the following remarks :—

Clause 4—*Definition of Partnership.*—My Committee foresee possible difficulty in construing the words "carried on" in the clause as worded at present and suggest that the definition be re-casted to read somewhat as follows :—

"Partnership" is the relation between persons who have agreed to carry on a business by all or any of them acting for all, and to share the profits of such business.

Clause 6 serves to emphasize that partnership is the result of a voluntary agreement. It is not in the English Act and is really unnecessary but my Committee see no objection to its inclusion in the Bill.

Clause 10 defines a particular partnership. The definition seems unnecessary but is unobjectionable.

Clause 14 (*b*). My Committee are of opinion that the word "equally" should be modified by the substitution of the words "rateably to their share in the partnership."

Clause 16. *Application of property.*—My Committee suggest that the words "dealt with" be substituted for the word "used" in this clause.

Clause 19 (2) sets out eight instances in which the implied authority of a partner to bind the firm does not arise. These instances are all taken from cases originally decided in England and in some cases followed in India. The Special Committee appear to have been divided in their opinion as to the inclusion of this sub-clause, those in favour considering that it is better to include certain well-established propositions than none at all, while those against consider that the sub-clause assumes that in the contemplation of the Legislature the exercise of the powers referred to in the sub-clause is not a usual method of carrying on business by a partner or partners. My Committee are on balance in favour of retaining the sub-clause.

Clause 30 deals with minor partners. Under English law a minor can enter into a contract of Partnership. Under Indian law a minor is incapable of contracting. A minor can,

however, be admitted to the benefits of Partnership, but cannot be made personally liable for any obligation of the Firm. (Section 247 Indian Contract Act). A minor who has been admitted to the benefits of Partnerships becomes, on attaining the age of majority, liable for all obligations incurred by the Partnership since he was so admitted, unless he gives public notice, within a reasonable time, of this repudiation of the Partnership (Section 248, Indian Contract Act). Clause 30 retains the existing law so far as it goes, but the Special Committee consider, and my Committee agree with them, that there are certain defects, which it is advisable to remedy in the existing law in that (1) there is no provision in express terms that the minor on attaining majority becomes a partner if he does not repudiate the partnership within a reasonable time and (2) the Contract Act omits to lay down fully the rights and remedies of a minor sharer as such. Clause 30 is intended to remedy these defects. My Committee are of opinion, however, that sub-clause (6) should be redrafted so as to fix a limit of time within which a minor on obtaining his majority must give notice of severance of the partnership. This point was dealt with in the Chamber's letter of 8th April 1930, paragraph 20. I am to suggest that a reasonable time limit would be six months.

Chapter V of the Bill deals with changes which may occur in the composition of a firm without dissolving it. Clause 37 indicates that the accounts of the firm should be adjusted and settled on such change but the Bill is silent as to the mode of such adjustment. I am to suggest that the following clause should be inserted after clause 36 :—

" When a change occurs in the firm under Section 32, 33, 34 or 35 the accounts of the firm shall be settled between the continuing or surviving partners and the outgoing partner or the representatives of the deceased partner, as the case may be. Subject to contract between the partners, a valuation shall, for the purposes of such accounts, be made of the property of the firm, and the accounts shall be settled in accordance with the rules contained in Section 48, in so far as they may be applicable regard being had to the continuance of the firm."

" Such valuation may be made, and accounts taken by the Court in a suit by any of the interested parties."

Clause 57. *Registration.*—This clause provides that the statement prescribed for the registration of a firm should be

signed by all the partners. This, it is felt, might cause inconvenience in the case of absent partners. To obviate this, my Committee suggest that the words " or their agents authorised in this behalf " should be inserted after the words " all the partners."

Clause 54 is an important Clause and deals with the sale of the goodwill of a firm after dissolution. This is the first introduction of the subject into the Indian Statute book. The clause has been framed on English case law. The clause is by no means exhaustive of all the judicial rulings on the subject of goodwill, but it is, in the opinion of my Committee, a good beginning, and experience will probably show whether any enlargement or elaboration of the subject is necessary.

As regards Clause 71 (mode of giving public notice) in any case other than a registered firm, publication, must be made in the official *Gazette* and in at least one vernacular paper circulating in the District where the firm to which it relates has its place or principal place of business. My Committee are of opinion that publication in a vernacular paper should be omitted. Publication in the official *Gazette* should be, and hitherto always has been, sufficient.

My Committee have no remarks to offer on the remaining provisions of the Bill.

THE ECONOMIC SITUATION IN BOMBAY.

Report on the Economic Situation in Bombay and Census of Unemployment among the Staffs of Members of the Bombay Chamber of Commerce—June 1931.

PREAMBLE.

With the exception of the Cotton Mill Industry, there has unfortunately been no improvement in conditions, financial and industrial, since the Chamber drew up its memorandum in August 1930—on the contrary, further depression has occurred.

In the above memorandum a comparison was drawn between—

(*a*) Conditions in Bombay during the great boom caused by the American War in 1864-65 followed by the terrible collapse when Bombay was brought to the verge of ruin,

and

(*b*) The boom of 1920-1922 following the Great War and the gradual decline which is still responsible for many of the troubles existing to-day.

From careful enquiries made, it would appear that Bombay recovered from the 1865 collapse very gradually indeed and it was not until 1870 that normal conditions were really restored; from this it would appear that recovery from the present depressing state of affairs must again be very gradual indeed.

During the years 1865-1869 the 7 Cotton Mills in Bombay were closed almost entirely, these mills were re-opened in 1870—1871 when a period of prosperity set in and this prosperity continued for many years and about 20 new mills were established between 1871—1880.

Banking Conditions.

The report of the Banking Enquiry Committee is expected within the next few weeks, it is therefore desirable that comment should be withheld on the subject of Banking in India pending publication of the report.

Discount of Hundies, *i.e.*, Local Trade Bills.

This is the first year during modern times that the Multani Shroffs have refrained entirely from offering to the Banks bazaar hundies for discount.

The absence of discount advances is most remarkable, it can only be presumed that traders are adopting a hand to mouth policy *i.e.*, that instead of buying goods *e.g.*, food stuffs, grain, spices, sugar, etc., in large quantities they are buying comparatively small quantities with their own money, thereafter it would appear that they sell these small quantities and again buy more small lots.

Stocks and Shares.

There has been considerable further depreciation in prices as will be seen from the quotations given below :——

Quotations.

	August 1929.	August 1930.	May 1931.
	Rs.	Rs.	Rs.
3½% Government Paper	68/6	64/10	62/6
5% Government Loan 1945-55 ..	102/4	101/5	101/9
4% Port Trust 1970-74	76	72	71/12
Imperial Bank of India	1400	1245	1050
Bombay Electric S. & T. Co. ..	136/4	126/12	112/8
Bombay Burmah Trading Corpn. (Timber)	745	592/8	415
Bombay Dyeing & Mfg. Co., Ltd.. .	746/4	676/4	676/4
New Great Eastern Spg. & Wvg. Co., Ltd.	171/4	147/8	137/8
Fazulbhoy Mills Ltd.	567/8	417/8	371/8
Bundi Cement Co., Ltd.	17/10	13/12	12/4
Tata-Hydro Elec. S. Co., Ltd. ..	1225	110(*i.e.*,1100)	103/12
Bank of India, Ltd.	100	83/8	81
Tata Iron & Steel Co., Ltd., Ord. ..	63/6	39/8	20/4
Do. do. 2nd Pref. .	73/8	59	37/4
Shivrajpur (Manganese)	21/4	9/8	12/4

The depreciation in the prices of Bombay Stocks and Shares cannot be regarded as unduly serious in view of the enormous depression elsewhere, *vide* the following memorandum by a Calcutta Stock Broker :—

" Leading Industrial Stocks outside India have shown amazing falls in prices during the last 12—16 months, and there are as yet no signs at all that the bottom has been reached.

International Nickel Company of Canada, Ordinary shares of no par value in 1929 changed hands at $ 72, are now being dealt in at $ 12.

Unilever shares that touched 130*s.* in 1929 are now being dealt in at under 30*s.*

Turner & Newall, the great Asbestos & Magnesia Roofing concern with world wide interests which were considered an excellent buy @£5/5/- a little over a year ago, are now being offered at 26*s.* without attracting purchasers.

P. & O. Steam Defd. stocks have dropped from 57*s.* to 21*s.* and do not look like halting at this rate.

United Molasses that were freely bought at over £7 in 1929 are attracting little or no attention at 8*sh.* 3*d.*

When one keeps these facts before one, it is not surprising that we are of an opinion that lower rates will yet be seen in all trade sections in this country, with the possible exception of the Sugar and Electric."

THE TRADE OF INDIA.

It would appear that the trade of India has for some years been gradually becoming less "National" and more "International," and it therefore follows that India to-day is much more affected by the depression existing in Britain and in foreign countries than was the case years ago.

IMPORTED PIECE-GOODS.

The general course of trade in piece-goods has been affected principally by three factors :—

(A) The fall in cotton prices, reducing the value of stocks.

(B) The continuance of the general slump in commodity prices affecting the buying power of the consumer.

(C) The Civil Disobedience movement, involving

(1) A crusade against foreign cloth.

(2) Political and racial feeling against the British, damaging British goods in particular.

As a result of (C) the volume of trade in imported piece-goods was so diminished as to make the fall in the price of the raw material of comparatively little importance to dealers in India generally. In Bombay, however, special conditions prevailed, so that old and expensive stocks were indefinitely held up.

Figures for the first 4 months of this year indicate that the trade has been reduced to about 35 per cent. of the average of the 3 previous years; the percentage of British Goods was lower still. Trading in Karachi and Madras has been affected to a much smaller extent than in Bombay.

In considering the special conditions prevailing in the Bombay market, the first point to be noticed is the comparatively greater success of the Civil Disobedience and bycott movements in Western India. Bombay's consuming centres in particular are strongholds of Swadeshi.

Further, the dealers of the Mulji Jetha Market themselves whether personally in sympathy with the Swadeshi movement or not, being for the most part members of a community strongly pro-Congress, were particularly open to suasion, moral or otherwise, from their friends, neighbours and caste associates.

The results of this position were in the early days of the movement (1) the Native Piece-goods Merchants' Association's resolution not to buy forward, (2) later, the closing of the market. This latter measure was probably adopted mainly as a sop to Congress, the idea being to demonstrate sympathy, thereby earning goodwill and possible immunity from persecution later on. Whatever its object, the results were disastrous; for, the market once closed, local Congress organisations made it a special point of their programme to prevent its re-opening though dealers attempted this in September and October 1930. As a result deliveries averaged only 8/9000 packages a month against a normal of 25,000 and a considerable proportion of these deliveries were of Japanese goods. Of the existing stock of 32,000 packages the greater part was purchased at a substantially higher level of price than that ruling to-day.

Theoretically, the position in the Mulji Jaitha Market to-day is that the market is open for disposal of ready stocks, but dealers are bound by resolution not to indent for fresh goods. The clearance of stocks however is proceeding only very slowly and as the market was not opened until 10th March the best of the winter demand was missed. The closing of the market last year gave a lot of shaky buyers the chance to dispose of their small stocks and disappear up-country. On the re-opening of the bazaar it was estimated that about 100 dealers, mostly petty, out of about 900 had disappeared from the market. The financial position of the remainder must remain uncertain until their present comitments are liquidated. A certain amount of relief was afforded by the increase of Import duties on March 1st of this year, but this was nullified by renewed weakness in cotton and lack of demand. Generally speaking one-third of the constituents of the Native Piece-goods Merchants' Association are not expected to survive.

During the period when the markets were closed, a number of Mahommedan dealers (principally of small means) removed their goods to the Jackeria Musjid Markets and carried on their business there with a certain measure of success, because the picketing was less intense as the Congress were afraid of communal riots. These dealers are now established in that part of the town and it can safely be said that part of the Mulji Jetha's business has been permanently diverted there.

A feature of the small amount of fresh trade that has been done is that the imports from Japan, though considerably down, have not been reduced to the same extent as those from Lancashire which in fact now means that Japan is doing the bulk of the Import business. Among other factors it may be mentioned that although all Foreign cloth was in theory subject to boycott, yet political feeling resulted in the concentration of the boycott on British cloth. Apart from the financial difficulties of dealers, goods specially intended for Gujarat and Kathiawar have hardly begun to move yet, while many other styles previously imported through Bombay are being bought from Karachi and Madras.

Imported Yarns.

The position in Imported Yarns is not as serious as that of Piece-goods. Although the various Yarns shops were picketed (though not as severely as Piece-goods) the bazaar itself was not closed except occasionally on account of hartals, &c.

The majority of the Mills have agreed not to use Foreign Yarns (including Art Silk) in the manufacture of their cloth and this is bound to affect the Imports. It now remains to be seen if this arrangement can be effectively carried out.

Local Mills.

The position to-day is very different from what it was in August last year, when the last review was written. Stocks of Cloth in Mills' godowns then totalled 2,10,000 bales whereas these have dropped to 1,26,000 bales at the moment. This is a sufficient indication of the improvement in the

position of Bombay Mills. Moreover, some of the Mills have orders on their books which will keep them going for another 3 months and even longer, while Mills representing 6·7 per cent. of total spindles and 8·7 per cent. of total looms are working double shift. Against this must be set the fact that nine Mills have discontinued working for various reasons representing 9 per cent. of the total spindles and 10 per cent. of the total looms.

Apart from the indication of improvement mentioned above if the monsoon starts favourably, it is anticipated that a good demand will be seen within the next two months as stocks up-country are reported to be very bare.

The above comments represent the position at the end of May.

Labour.—While the situation is outwardly calm, there are certain disquieting features which are obvious to those in intimate touch with mill operatives. The men are apparently satisfied with their pay and conditions of work; but efforts to set capital and labour against one another are still being made by means of speeches or writings and not a day passes without some incitement to workers to quarrel with their employers. It is all too evident that the Communist element is persistently endeavouring to foment trouble in the Mill area. This is peculiarly unfortunate at the present moment when owing to tariff protection and the change of sentiment in favour of swadeshi goods Mills are in a much better position to combat foreign competition.

Japanese Competition.—This is still being felt, particularly in certain lines such as Art Silk Brocades, Dhooties, Bleached goods and Printed Drills. In regard to Art Silks, for which there is large demand, the Congress, by insisting on its elimination from Indian Mill made cloth, is playing into the hands of Japanese and Continental manufacturers. There appears to be as much sense in prohibiting the use of Art Silk as there would be in stopping imports of foreign cotton, particularly as it has a very adverse effect on the hand loom weaver and leaves the field open for the importation from Japan of cheap narrow Silk Brocades which are steadily

making headway as a substitute for the more common goods on account of their brilliant appearance and cheap price.

Congress activities.—Though receiving less prominence in the press there are indications that in future the Congress will want to assume more and more control of the management, personnel and policy of Bombay Mills. A movement is already on foot to secure the bulk of Mill insurances for Indian Companies, and a similar movement may be expected in the matter of Indian Stores to the exclusion of foreign stores, complete Indianisation of staff, and shipments of goods to Coast Ports through Indian shipping companies.

To sum up, it may be said that the future of the Textile Industry is brighter than it has been for a considerable time past, and that the improvement now noticeable can be maintained provided the Industry is unhampered by political or labour troubles. It can face the economic situation with equanimity.

COTTON, OILSEEDS, WHEAT.

General Remarks.—Up to the end of 1930 there was little alteration in economic conditions and world prices in all commodities continued at a low level, but with the commencement of the present year there were signs of an expansion in trade and prices in many articles registered a sharp advance.

This, however, proved to be only temporary and a renewed slump in Wall Street with its unsettling effect on trade generally has since brought prices down again almost to previous low levels.

Lack of confidence, due to the financial situation as also to large crop carry-overs, is one of the main reasons for the present state of affairs and until there are more favourable signs, it is difficult to see how this can be restored.

The political atmosphere in India has improved to a certain extent but there is still a feeling of nervousness about and the outcome of the approaching resumption of the Round Table Conference is anxiously awaited.

Meanwhile the agricultural situation in this country is causing increased anxiety and notwithstanding the steps

Government have taken to ease the position, by reducing railway freight on certain articles, a continuance of the present low level of prices is viewed with a certain amount of perturbation.

Cotton.

During this season cotton prices have continued at a very low level due largely to the general world depression which has greatly reduced the purchasing power of all classes of consumers. The loss in consumption due to the depression is being reflected in the figures of supply of American cotton of which at the end of the season there will be a carryover of somewhere near nine million bales. The Farm Board in America are being blamed by most people for this state of affairs as since this body commenced its attempt to stabilise prices, so far unsuccessfully, the American Futures markets have lost much normal outside support. By holding up cotton which is tenderable against Futures contracts all lower grades have been going into consumption more readily than in normal times. This factor combined with the cheap parity of Indian cotton during last year has allowed the growth of this country a free market. Exports from India during this season have consequently been as large as usual although our last year's crop has turned out to be about half a million bales less than in the previous year. While during last monsoon the supply of Indian cotton was excessive the position to-day is that our balance of supply is subnormal for this time of the year. In fact should world consumption of Indian cotton continue at the rate of last 18 months the supply of Indian cotton would be exhausted before our next crop will be available. The effect of the above has been a swing round in the relative parities of American and Indian cotton prices since last year.

			25–6–30.	25–5–31.
January	.. New York	..	12.88 cents.	9.68 cents.
July/August	.. Broach	..	208 rupees.	174 rupees.
July	.. Oomra	..	155 „	153 „
July	.. Bengal	..	140 „	140 „

From 1st September the downward trend of prices continued and the lowest rates were registered on 15th December when the full weight of the American crop was on the market. The arrivals of the major Indian crops, *viz.*, Oomras, Bengals and Punjab American cotton had also reached the maximum at this period and Indian cotton generally declined to the extent of Rs. 40 per candy, *viz.*, for April/May Broach from Rs. 210 to 170 per candy. From 15th December and especially so from the commencement of the new year a period of optimism prevailed and prices advanced for April/May Broach to Rs. 224 per candy on 25th February. This change of sentiment was universal and the efforts made to settle the Indian political situation probably helped matters. Since the 25th February we reverted to the old depressed state of affairs and prices sagged to Rs. 198 per candy for April/May Broach on 31st March and have since declined further.

The low prices which have ruled throughout the season have seriously affected the income of practically everyone connected with the cotton trade as most merchant and export firms work on a percentage basis. The greatest sufferer, however, has been the producing ryot. Not only has he had to market his crop at almost record low prices, but in India the cost of getting cotton from the farm to the ports is heavier than in most other countries producing cotton. By the time heavy ginning, pressing and railway freight charges have been deducted from the port prices, what the ryot has had to accept, in many cases cannot have covered his out of pocket expenses of production. As cotton is the principle money crop in many parts of the country the economic results have led to serious distress.

On previous occasions when an over-supply of cotton has resulted in low prices the position has been adjusted in a year or two by heavy acreage reduction, but with depressed prices for all farm products it would appear as if the correction on this occasion will take longer than usual.

With the somewhat more peaceful atmosphere in political circles the number of hartals has steadily diminished. The Bombay cotton market is now functioning in a more normal

manner, and is in a much healthier condition than it was a year ago. Speculation is practically non-existent and a good deal of the stock is said to be hedged. So, throughout the decline practically no distress cotton was thrown on the market.

There appears, however, to be very little confidence anywhere and most consumers are buying from hand to mouth. The shipments from Bombay during the period under review show that Europe has taken 150,000 bales less than during the same period last year whereas the Far East has taken 230,000 bales more.

Unless there is some material improvement in the consumption the world will be faced, as already mentioned, with a carry over at the end of this season of between 8,000,000 bales and 9,000,000 bales American cotton, so even a cut in the American acreage of 10 per cent. is unlikely to result in a substantial improvement in prices unless other factors intervene, because estimated total supplies of American cotton will be over 20,000,000 bales with an estimated consumption of some 12 or 13,000,000 bales only, but of course a lot depends on what the actual consumption will be.

Oilseeds, Oilcakes, Wheat and Foodstuffs.

The volume of the Export trade from Bombay has in most cases been normal and local conditions cannot be said to have had any bearing on the very low prices which have ruled during the past seven months. The lowest point was reached about the middle of January and although subsequently business has been done at somewhat higher levels the world wide lack of confidence in the present value of all articles has again brought export business almost to a standstill and prices have consequently receded.

As mentioned in the previous report the export of wheat and foodstuffs from Bombay for some years past has to all intents and purposes ceased.

Wool.

Prices which have been declining throughout the year took a decided turn upwards at the auction held in March.

America, who is one of the largest buyers at Liverpool partly contributed to this increase but it was mainly due to the Home trade and Continent that prices advanced. Unfortunately they have not been maintained and the outlook for the auction in July does not appear very promising. With valuations at such a low level consignors have again had to suffer heavy losses and are not encouraged to send large consignments. Assuming that the total for sale at the next auctions is 20,000 bales and that the present unstable conditions continue it is to be feared that the trade will be unable to absorb the bulk of such a total without the level of prices falling.

SUGAR.

Since the 1st September last the world sugar situation has undergone little material change. There is still a considerable excess of production over consumption everywhere and although the Chadbourne scheme for restricting crops and exports for the next 3 years has been agreed to by all the principal producing countries the general economic depression has prevented any improvement in sugar prices.

As far as India is concerned the chief factor has been the increase of duty on foreign sugar up to a figure representing about 136 per cent. of the present C.I.F. value. General expectation of Government's intentions in this direction led to large imports prior to the 1st March resulting in very heavy stocks throughout the country. In addition to this there have subsequently been very heavy shipments of Russian sugar which have further increased stocks.

Financial stringency combined with lack of encouraging news from outside markets has rendered the clearing of these stocks very difficult and slow and it looks as if a considerable time must elapse before a healthier position can be established.

METALS.

Since the last report was made prices have again weakened, but in spite of this imports are considerably down. This is largely attributed to economical reasons although

there is not the slightest doubt that imports of Galvanised Iron and Steel have been materially affected by the imposition of the additional Protective Duties introduced on 30th December 1930. The following table will indicate the fall-off in February/March shipments, which normally are the heaviest shipments received in this market.

Six months ending 31*st March* 1930 :—

	British.	Continental.	Total.
	Tons.	Tons.	Tons.
October	1,302	1,739	3,041
November	1,771	2,453	4,224
December	829	1,659	2,488
January	1,125	3,993	5,118
February	1,592	3,856	5,448
March	3,554	4,776	8,330
TOTAL ..	10,173	18,476	28,649

Six months ending 31*st March* 1931 :—

	British.	Continental.	Total.
	Tons.	Tons.	Tons.
October	127	1,020	1,147
November	24	2,297	2,321
December	132	2,900	3,032
January	16	3,915	3,931
February	67	1,371	1,438
March	51	1,506	1,557
TOTAL ..	417	13,009	13,426

The above table will also indicate the effect of the boycott. Since the ban on British goods was lifted there has been no appreciable difference in the share of British trade as the Belgians have been much lower in price.

The following table shows comparisons of British and Belgian prices. A few years ago this trade was the monopoly of British works. To-day British Sheets are only purchased when the price is no greater than that of the Belgian's works.

		British.		Belgian.	
September	1930	£ 12–7–6	C.I.F.	£ 12–6–3	C.I.F.
October	„	£ 12–2–6	„	£ 11–17–6	„
November	„	£ 11–16–3	„	£ 11–16–3	„
December	„	£ 11–16–3	„	£ 11–15–0	„
January	1931	£ 11–17–6	„	£ 11–15–0	„
February	„	£ 12–13–9	„	£ 11–11–3	„
March	„	£ 12–12–6	„	£ 11– 8–9	„
April	„	£ 12–12–6	„	£ 11– 7–6	„
May 15th	„	£ 12–12–6	„	£ 11– 7–6	„

Stocks in all classes of Iron and Steel are very low, but only hand to mouth purchasing takes place. Little hope is entertained that any material expansion of demand will be experienced. The comparative cheapness of foreign metal is a grave obstacle to the sale of British make.

As regards Cotton Baling Hoops, although the German and Belgian quality is not as good as that supplied by the best British works, Continental Hoops generally meet the requirements of most Press Owners, and the Continent have now a virtual monopoly of this trade.

A large portion of the British Steel imported is used by the Railways and Government, and this has been materially affected by the curtailment of Works programme on account of financial stringency.

Yellow Metal and Copper.

In the non-ferrous section imports during the first four months of this year were considerably greater than the corresponding months of last year. The figures are as follows :—

	Four months ending 30th April 1930.	Four months ending 30th April 1931.
	Cwts.	Cwts.
Copper	31,815	53,721
Yellow Metal	61,510	77,070

This was due to the desire of merchants to get as much in as possible before the duties were increased on the 1st March this year. Prices have fallen considerably during the past six months as will be observed from the following table :—

	Prices in September last.	Prices, May 15th 1931.
	Per ton. C.I.F. Bombay.	Per ton. C.I.F. Bombay.
German Copper sheets	£ 61–10–0	£ 55–0–0
English „ „	£ 62–5–0	£ 56–0–0
German Yellow Metal sheets ..	£ 49–10–0	£ 41–15–0
English „ „ „ ..	£ 50–0–0	£ 41–15–0

This continued weakness has resulted in lack of confidence all round, and very little buying is taking place at all in spite of the fact that stocks are considered much below normal. The boycott has practically wiped out the British share of this trade. A syndicate controlling the major portion of this trade resolved some three months ago not to book any business for April/May deliveries from Works. Stocks, as mentioned above, are below normal, but are sufficient for the present meagre demands from the consuming centres.

Another important factor in metal is the increasing tendency for trade to be diverted to the Kathiawar Ports as steamship companies are offering to take cargo to certain ports at the Bombay rates of freight.

Tanned Hides and Skins.

The tanning industry in Bombay depends to a very large extent on the London market where there are regular auctions of Tanned East India Skins and Hides. The year 1930 has been no better than 1929 and there is no indication of any material change in the near future.

It is at the moment impossible to say what the future prospects are. Reports from London go to show that the causes of the existing conditions are many and varied, but so far as Tanned East India Hides and Skins are concerned, those most evident probably are :—

1. The practical cessation of American demand due to a large extent to the imposition of tariffs.

2. The nearly universal financial stringency.

3. The intense competition from other countries which have supplanted the East Indian commodities.

By far the most regular support has come from Germany, while at times France has bought freely, but the Home market has evinced very restricted requirements and American demand was often completely absent. There is nothing encouraging in regard to the immediate outlook and everything depends upon a recovery in general trade. Demand should revive as soon as values have adjusted themselves to present economic conditions.

Steamer Freights.

Period of the FREIGHT MARKET—November 1930 *to May* 1931.

The general depression has affected the Freight Market in common with all other trading interests. The period November 1930 to May 1931, normally the export peak season, can have proved little else than a dead loss to owners as rates have never been realised which came within distance of covering expenses. Over-production, political unrest and boycott of Foreign Goods in general and British in particular are all contributory causes to this melancholy state of affairs. At the moment there is very little sign of any improvement and certainly no prospect of anything but liner tonnage being berthed. Even such tonnage has had to accept in recent months distress rates in their endeavours to obtain full cargoes. It can be anticipated that continuity of the present depression will inevitably reduce available tonnage to a minimum as owners will be forced to lay up their vessels, in view of heavy losses sustained.

TABLE A

IMPORTS OF BULLION INTO BRITISH INDIA.

Months.	GOLD COIN AND BULLION.				SILVER BULLION.			
	Quantity.		Value.		Quantity.		Value.	
	1930-31.	1929-30.	1930-31.	1929-30.	1930-31.	1929-30.	1930-31.	1929-30.
	F. Ounces.	F. Ounces.	Rs.	Rs.	St. Ounces.	St. Ounces.	Rs.	Rs.
April ..	285,390	320,444	1,63,39,807	1,82,58,565	9,627,362	5,483,886	1,33,60,326	82,15,503
May ..	312,336	305,844	1,76,77,859	1,68,76,838	11,098,258	7,733,286	1,48,04,735	1,13,26,001
June ..	433,565	177,794	2,52,15,753	99,92,741	10,409,673	8,875,580	1,21,46,039	1,24,96,598
July ..	165,855	205,604	93,25,417	1,15,66,153	7,464,012	6,260,782	84,95,588	88,95,978
August ..	646,070	137,669	3,68,81,901	77,30,660	12,697,655	7,238,426	1,35,98,015	1,00,46,301
September ..	176,003	167,031	97,74,041	94,17,450	5,489,353	5,222,850	64,37,445	71,83,981
October ..	47,560	153,764	26,48,305	87,39,290	971,681	6,193,962	11,26,191	83,19,207
November ..	64,996	215,552	36,24,398	1,22,44,335	3,140,112	6,347,143	36,98,856	84,52,785
December ..	41,690	224,363	23,21,843	1,27,90,536	2,492,170	4,398,475	28,59,750	56,58,718
January ..	43,856	260,470	24,53,199	1,47,21,170	8,497,906	8,096,236	90,32,133	98,81,664
February ..	42,377	190,256	24,10,918	1,05,30,920	31,770,553	18,880,790	3,27,40,542	2,26,95,375
March ..	70,163	166,456	37,93,012	94,42,819	24,57,938	8,422,852	28,94,585	1,14,94,786
TOTAL ..	2,329,861	2,525,247	13,24,66,453	14,23,11,477	106,125,673	93,154,268	12,11,94,205	12,46,66,897

TABLE B.

IMPORTS OF COTTON PIECE-GOODS AND YARNS INTO BOMBAY BY SEA.

Articles and Countries of Origin.	3 Months April/June. 1929.	3 Months July/Sept. 1929.	3 Months Oct./Dec. 1929.	3 Months Jan./Mar. 1930.	3 Months April/June. 1930.	3 Months July/Sept. 1930.	3 Months Oct./Dec. 1930.	3 Months Jan./Mar. 1931.
	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.
COTTON PIECE-GOODS—								
Greys.—								
United Kingdom	3,887	3,017	3,717	4,471	2,116	409	255	550
Japan	15,124	18,388	23,503	16,758	13,666	2,979	4,734	4,861
Continent, etc.	288	803	131	208	120	8	27	144
TOTAL ..	19,299	22,208	27,351	21,437	15,902	3,396	5,016	5,555
Whites.—								
United Kingdom	15,331	10,091	10,480	10,470	9,722	2,493	1,534	2,609
Japan	193	190	244	694	1,017	316	485	852
Continent, etc.	352	336	262	384	228	23	73	338
TOTAL ..	15,876	10,617	10,986	11,548	10,967	2,832	2,092	3,799

TABLE B—*contd.*

IMPORTS OF COTTON PIECE-GOODS AND YARNS INTO BOMBAY BY SEA.—*contd.*

Articles and Countries of Origin.	3 Months April/June. 1929.	3 Months July/Sept. 1929.	3 Months Oct./Dec. 1929.	3 Months Jan./Mar. 1930.	3 Months April/June. 1930.	3 Months July/Sept. 1930.	3 Months Oct./Dec. 1930.	3 Months Jan./Mar. 1931.
Prints.—	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.	Packages.
United Kingdom	7,007	6,426	6,319	4,621	4,450	2,627	860	1,552
Japan	9,374	2,962	2,630	3,339	2,960	395	452	1,508
Continent, etc.	104	447	287	308	35	37	101	36
TOTAL ..	16,485	9,835	9,236	8,268	7,445	3,059	1,413	3,096
Cotton and Art Silk Dyed & Fancies.—								
United Kingdom	14,058	10,545	10,339	11,285	9,413	3,657	2,220	2,072
Japan	7,619	10,972	12,695	15,015	10,299	1,698	2,983	8,662
Continent, etc.	8,046	6,567	8,859	11,646	6,881	1,959	1,260	2,599
TOTAL ..	29,723	28,084	31,893	37,946	26,593	7,314	6,463	13,333
Cotton Yarn.—								
United Kingdom	8,163	8,304	6,269	7,289	5,123	3,435	1,419	2,498
Japan and China	8,233	6,575	10,918	5,766	6,274	2,443	4,743	5,217
Continent, etc.	457	547	424	139	30	101	8	19
TOTAL ..	16,853	15,426	17,611	13,194	11,427	5,979	6,170	7,734

TABLE

Period.	Highest Price of Broach.	Lowest Price of Broach.	Average Price of Standard Longcloth.	Average Price of 20s. Yarn.
	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.
30th Sept. 1929 ..	352 8 0 Apr. May 30	338 12 0 Apr. May 30.	0 15 3	0 11 6
31st Oct. 1929 ..	346 12 0 Apr. May 30.	329 0 0 Apr. May. 30	0 15 3	0 11 4½
30th Nov. 1929 ..	331 0 0 Apr. May 30.	311 4 0 Apr. May 30.	0 14 10½	0 11 1½
31st Dec. 1929 ..	321 8 0 Apr. May 30.	309 4 0 Apr. May 30.	0 14 7½	0 11 0
31st Jan. 1930 ..	308 8 0 Apr. May 30.	283 0 0 Apr. May 30.	0 13 6	0 10 6
28th Feb. 1930 ..	285 8 0 Apr. May 30.	249 8 0 Apr. May 30.	0 13 3	0 10 0
31st March 1930 ..	270 8 0 Apr. May 30.	242 8 0 Apr. May 30.	0 13 3	0 9 9
30th April 1930 ..	272 8 0 Apr. May 30.	248 0 0 Apr. May 30.	0 13 3	0 10 0
31st May 1930 ..	267 0 0 July Aug. 30	251 8 0 July Aug. 30	0 13 6	0 9 6
30th June 1930 ..	249 0 0 July Aug. 30	200 8 0 July Aug. 30.	0 13 6	0 9 9
31st July 1930 ..	200 8 0 July Aug. 30.	185 0 0 July Aug. 30.	0 13 3	0 9 3
31st August 1930 ..	200 0 0 July Aug. 30.	183 8 0 July Aug. 30.	0 12 0	0 8 9
30th Sept. 1930 ..	213 12 0 Apr. May 31.	194 8 0 Apr. May 31.	0 12 0	0 8 3
31st Oct. 1930 ..	213 8 0 Apr. May 31.	192 8 0 Apr. May. 31.	0 11 3	0 8 0
30th Nov. 1930 ..	209 12 0 Apr. May 31.	192 4 0 Apr. May 31.	0 11 6	0 7 7½
31st Dec. 1930 ..	193 4 0 Apr. May 31.	168 8 0 Apr. May 31.	0 11 0	0 7 6
31st Jan. 1931 ..	191 8 0 Apr. May 31.	173 8 0 Apr. May 31.	0 10 9	0 7 7½
28th Feb. 1931 ..	221 8 0 Apr. May 31.	196 8 0 Apr. May 31.	0 10 9	0 8 0
31st March 1931 ..	219 4 0 Apr. May 31.	199 0 0 Apr. May 31.	0 11 0	0 7 9

C.

Stock of Yarn Unsold in Bales.	Stock of Yarn sold but not delivered in Bales.	Total Stock of Yarn in Bales.	Stock of Cloth unsold in Bales.	Stock of Cloth sold but not delivered in Bales.	Total Stock of Cloth in Bales.
4,581	8,214	12,795	42,750	41,056	83,806
5,923	9,941	15,864	44,113	48,146	92,259
5,128	10,928	16,056	44,458	48,329	92,787
8,223	15,026	23,249	61,607	57,718	119,325
12,757	14,335	27,092	74,137	63,408	137,545
16,997	13,578	30,575	86,200	69,613	155,813
14,960	14,077	29,037	97,711	66,758	164,469
13,060	16,722	29,782	96,102	70,402	166,504
12,830	16,814	29,644	91,221	79,817	171,038
14,625	16,040	30,655	103,196	83,866	187,062
17,524	14,781	32,305	116,989	82,322	199,321
19,098	11,576	30,674	122,857	78,626	201,483
15,405	10,512	25,917	119,744	61,931	181,675
14,174	10,162	24,336	109,155	54,937	164,092
13,536	8,620	22,156	97,577	44,427	142,004
15,369	8,571	23,940	102,200	42,871	145,071
12,000	11,000	23,000	99,656	46,155	145,811
10,000	7,000	17,000	84,045	29,918	113,963
12,000	10,000	22,000	84,397	38,548	122,945

TABLE D.

HOME PRICES FOR CERTAIN COMMODITIES.

—	Per	—	1st November 1929.	1st April 1930.	25th August 1930.	31st December 1930.	31st March 1931.
			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Wheat Choice Karachi ..	Quarter of 480 lbs.	Liverpool.	Not quoted.	2 0 6	1 15 6	1 4 6	1 7 6
Sugar, Java White	Cwt.	Java C.I.F. Bombay.	0 12 1½	0 10 1½	0 8 5½	0 7 8	0 7 10½
Cotton, Mid American ..	Lb.	Liverpool.	9.88	8.73	6.41	5.34	5.83
„ Egyptians	„	„	14.40	13.60	9.37	6.16	6.88
„ Broach	„	„	7.78	6.30	4.03	4.18	4.74
„ Oomra	„	„	6.90	5.55	4.26	3.51	4.18
Wool, Average White ..	„	„	17 to 20½ (Oct. 22/25).	13½ to 15½ (Mar. 11/14).	10 to 11½ (July 29/Aug. 1st).	9	10½
Rubber	„	London.	0 0 9¼	0 0 7 9/16	0 0 4¾	0 0 4¼	0 0 3½
Silver	Oz.	..	0 1 10 1/16	0 1 7 7/16	0 1 4 3/16	0 1 2 7/16	1 1 3/16
Linseed (Bold)	Ton.	„	23 5 0	19 13 6	18 2 6	12 5 0	12 5 0
Groundnuts (Bold)	„	„	18 7 6	15 7 6	14 2 6	9 10 0	10 12 6

—	Per	—	1st November 1929.	1st April 1930.	25th August 1930.	31st December 1930.	31st March 1931.
			£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Metals.							
Basic Steel Bars	Ton.	London.	6 2 0	6 6 0	5 7 0	5 0 0	4 17 6
Beams	,,	,,	6 1 6	6 3 0	5 14 6	5 0 0	4 15 0
British Galvd. Corr. Sheets..	,,	,,	14 8 9	13 12 6	13 8 9	11 17 6	12 12 6
Belgian G. C. Sheets.. ..	,,	,,	14 2 6	13 6 3	12 12 6	12 0 0	11 10 0
Manganese Ore	Unit.	Antwerp C.I.F.	0 1 1	0 1 0	0 0 10¾	0 0 11	0 0 10½
Copper (German)	Ton.	London.	93 10 0	94 5 0	65 10 0	62 5 0	60 5 0
Yellow Metal (German) ..	,,	,,	71 0 0	69 0 0	52 10 0	49 10 0	44 15 0
Hides (Tanned)	Lb.	,,	0 1 5½	0 1 3	0 1 1½	0 1 2	0 1 1
Skins (,,)	,,	,,	0 4 0	0 3 9½	0 3 6	0 3 4	0 3 2

TABLE E.

Prices of Certain Commodities in Bombay.

—	Per	1st November 1929.	1st April 1930.	25th August 1930.	31st December 1930.	31st March 1931.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Wheat Choice Karachi	Cwt.	6 10 6	5 7 6	4 9 0	3 9 0	3 15 0
Sugar, Java White	,,	13 2 0	12 15 0	12 13 0	12 2 0	12 14 0
Cotton, American	Candy	467 5 0	418 3 0	312 1 0	263 0 0	281 14 0
,, Broach	,,	330 14 0	269 4 0	208 10 0	175 8 0	199 9 0
,, Oomra	,,	282 6 0	236 12 0	178 12 0	144 8 0	175 4 0
Silver	100 Tolas.	52 5 0	54 8 0	47 14 0	44 3 0	43 0 0
Linseed, Bold..	Cwt.	13 6 0	11 9 0	10 12 0	6 15 0	7 4 0
Groundnuts, Bold	,,	10 11 0	9 0 0	8 3 0	5 4 0	6 9 0
Steel—Mild S. Bars	Candy of 746½ lbs.	41 0 0	42 0 0	40 0 0	37 0 0	37 0 0
Galvd. Corr. Sheets	Cwt.	11 4 0	10 11 0	10 4 0	11 12 0	11 12 0
Coal 1st Class Jheria	Ton F.O.R.	4 8 0	5 0 0	4 12 0	4 12 0	4 12 0
Manganese Ore	Ton. F.A.S.	Rs. 20 to 22.	Rs. 20 to 22.	Rs. 20 to 22.	Rs. 19 to 22.	Rs. 19 to 22.
Cooper Braziers	Cwt.	71 0 0	71 4 0	55 0 0	51 0 0	51 12 0
Yellow Metal	,,	57 8 0	54 8 0	44 0 0	41 0 0	41 12 0
Hides (Tanned)	Lb.	1 3 0	1 2 0	0 15 0	0 12 0	0 8 0
Skins (,,)	,,	2 12 0	2 10 0	2 9 0	2 0 0	1 12 0

TABLE E—*contd.*

PRICES OF CERTAIN COMMODITIES IN BOMBAY—*contd.*

	Per	1st November 1929.	1st April 1930.	25th August 1930.	31st December 1930.	31st March 1931.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Piece-goods Imported.						
Japanese Elephant Drill Grey ..	Piece of 40 yards.	12 4 0	11 10 0	11 4 0	11 14 0	11 8 0
English White Mulls 6,000	,, 20 ,,	8 0 0	8 0 0	7 8 0 (Nominal.)	7 8 0 (Nominal.)	7 4 0 (Nominal.)
H.B.T.C. (40,000) White Shirting ..	,, 40 ,,	20 8 0	21 4 0	19 12 0	18 0 0 (Nominal.)	17 12 0 (Nominal.)
Piece-goods—Local.						
Longcloth Grey (Standard Quality)..	Lb.	0 14 9	0 13 3	0 13 3	0 11 6	0 11 6
Yarn (Imported).						
Japanese 2/42s.	,,	1 3 4½	0 15 4½	0 14 4½	0 15 0	0 14 0
English 40s. Water Twist	,,	1 0 0	1 0 0	0 13 0	0 13 0	0 12 6
Art Silk 150 D(C)	,,	1 7 9	1 5 0	1 4 6	1 5 0	1 4 0
Yarn—Local.						
Cotton 16s.	,,	0 10 6	0 9 3	0 8 6	0 6 6	0 6 0

TABLE F.

IMPORTS INTO BOMBAY.

COMMODITIES.	1929.							
	First Quarter.		Second Quarter.		Third Quarter.		Fourth Quarter.	
	Yds.	Rs.	Yds.	Rs.	Yds.	Rs.	Yds.	Rs.
Woollen Piece-goods ..	583,952	13,45,961	517,609	13,59,246	2,369,249	51,00,208	1,357,292	29,65,944
Piece-goods of Cotton and Art Silk	8,116,513	53,92,393	6,926,970	42,07,642	5,400,944	32,09,741	10,612,977	56,03,847
	Lbs.		Lbs.		Lbs.		Lbs.	
Woollen Yarn	29,571	1,08,011	73,963	2,09,314	37,778	82,839	50,027	1,18,302
Artificial Silk Yarn ..	1,532,315	23,91,275	1,642,588	23,29,753	772,944	10,72,883	988,281	13,09,190
Dyeing and Tanning Materials,—Aniline and Alizarine	3,515,095	32,46,111	3,745,855	32,99,539	2,700,612	29,61,520	3,116,956	32,33,758
Other Sorts ..	..	8,68,622	..	2,36,376	..	3,93,935	..	4,48,052
Chemicals	..	17,13,370	..	18,93,909	..	15,41,927	..	16,06,172
	Tons.		Tons.		Tons.		Tons.	
Sugar	61,652	1,23,02,940	45,122	90,55,822	52,425	1,02,48,383	54,954	1,01,86,295
Metals and Ores ..	81,627	2,13,06,935	85,616	2,10,53,872	54,093	1,17,11,366	68,461	1,73,49,420

TABLE F—*contd.*

IMPORTS INTO BOMBAY—*contd.*

COMMODITIES.	1930.							
	First Quarter.		Second Quarter.		Third Quarter.		Fourth Quarter.	
	Yds.	Rs.	Yds.	Rs.	Yds.	Rs.	Yds.	Rs.
Woollen Piece-goods ..	421,624	10,02,128	348,225	7,98,534	1,038,370	16,76,102	513,859	8,83,148
Piece-goods of Cotton and Art Silk	14,097,976 Lbs.	71,86,862	13,020,308 Lbs.	59,60,280	1,260,789 Lbs.	5,36,413	2,142,662 Lbs.	8,39,616
Woollen Yarn	96,760	2,16,445	85,023	1,83,908	48,830	99,164	58,842	1,00,357
Artificial Silk Yarn ..	1,068,587	13,24,993	715,046	8,91,287	262,803	9,18,149	1,040,356	11,45,789
Dyeing and Tanning Materials,—Aniline and Alizarine	4,120,048	42,36,989	4,054,265	47,91,974	2,099,787	28,09,480	1,232,864	17,54,723
Other Sorts	..	4,97,428	..	4,24,483	..	6,38,213	..	7,48,181
Chemicals	..	20,79,681	..	19,38,899	..	17,62,299	..	15,33,239
Sugar	Tons. 64,275	96,55,435	Tons 36,118	46,87,094	Tons. 40,033	48,88,185	Tons. 64,079	73,53,629
Metals and Ores ..	73,279	1,88,38,501	65,811	1,67,37,135	35,425	90,28,822	40,507	1,05,34,663

TABLE F—*contd.*

IMPORTS INTO BOMBAY—*contd.*

COMMODITIES.	1931.							
	First Quarter.		Second Quarter.		Third Quarter.		Fourth Quarter.	
		Rs.						
Woollen Piece-goods ..	Yds. 276,277	5,31,867						
Piece-goods of Cotton and Art Silk	1,579,457	6,18,298						
Woollen Yarn	Lbs. 66,710	1,13,066						
Artificial Silk Yarn ..	2,188,131	23,71,789						
Dyeing and Tanning Materials,—Aniline and Alizarine	4,025,937	48,14,580						
Other Sorts	..	5,84,678						
Chemicals	..	20,77,787						
Sugar	Tons. 75,047	79,43,008						
Metals and Ores ..	52,677	1,23,67,010						

TABLE G

EXPORTS FROM BOMBAY.

COMMODITIES.	1929.							
	First Quarter.		Second Quarter.		Third Quarter.		Fourth Quarter.	
	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.
Cotton (Raw)	159,826	15,64,02,072	141,111	13,71,32,078	87,413	8,28,50,930	72,803	6,78,07,637
	Cwts.		Cwts.		Cwts.		Cwts.	
„ (Waste) ..	51,008	12,08,547	56,146	14,41,968	46,543	10,71,593	57,463	13,39,560
COTTON, PIECE-GOODS.	Yds.		Yds.		Yds.		Yds.	
Grey	5,743,767	17,99,858	4,761,987	13,49,746	3,344,671	9,75,259	3,094,391	8,80,481
White	281,010	90,638	303,396	1,11,850	133,730	53,585	174,475	52,690
Coloured, Dyed or Printed	23,283,401	68,44,287	16,584,849	48,70,703	19,791,750	52,40,846	24,282,117	69,75,628
	Lbs.		Lbs.		Lbs.		Lbs.	
Cotton Twist and Yarn..	9,502,556	75,63,776	6,510,830	49,80,394	5,375,558	42,09,136	6,896,725	53,65,191
Wool (Raw)	5,965,844	53,62,385	8,434,416	75,60,177	3,891,328	35,36,558	7,978,544	69,64,633
	Tons.		Tons.		Tons.		Tons.	
Wheat	923	2,28,321	620	1,69,903	571	1,48,645	376	1,00,014
Oil Seeds (Essential) ..	751	3,79,690	859	4,25,821	664	3,07,161	463	2,18,546
„ „ (Non-Essential)	175,093	3,82,18,192	85,479	1,67,92,764	104,475	2,24,90,916	89,894	2,02,61,841
Oilcakes	44,855	59,83,635	30,575	40,47,315	42,436	57,93,221	29,227	39,91,223
Manganese Ore	73,202	20,48,886	105,565	30,21,961	78,726	22,41,687	67,775	17,67,345
Hides Tanned	151	6,02,029	262	7,47,528	218	8,22,567	215	8,29,193
„ Raw	449	8,69,782	503	9,02,736	98	1,44,623	51	54,193
Skins Raw	752	13,41,439	1,112	22,55,310	2,059	33,04,975	1,680	20,98,428
„ Tanned	175	12,37,135	201	14,20,943	221	13,12,379	151	9,41,935

TABLE G—*contd.*

EXPORTS FROM BOMBAY—*contd.*

COMMODITIES.	1930.							
	First Quarter.		Second Quarter.		Third Quarter.		Fourth Quarter.	
	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.	Tons.	Rs.
Cotton (Raw)	164,479	14,69,90,947	118,754	10,06,71,391	113,222	8,21,17,925	86,991	6,00,52,659
	Cwts.		Cwts.		Cwts.		Cwts.	
„ (Waste) ..	56,650	13,15,977	64,978	13,58,635	37,665	6,71,238	57,118	10,62,952
COTTON PIECE-GOODS—	Yds.		Yds.		Yds.		Yds.	
Grey	3,268,273	9,35,542	2,509,275	6,91,524	2,212,057	6,30,967	2,561,839	6,32,493
White	62,030	29,600	116,333	39,835	76,994	28,069	24,174	11,401
Coloured, Dyed or Printed	15,674,187	41,47,776	13,487,990	34,31,802	13,154,381	35,90,820	15,912,434	46,86,577
	Lbs.		Lbs.		Lbs.		Lbs.	
Cotton Twist and Yarn .	5,500,326	42,43,276	5,197,051	38,85,109	4,862,060	34,49,375	7,104,584	48,46,652
Wool Raw	2,624,384	22,92,057	4,241,899	37,52,322	2,434,208	20,56,759	3,774,288	31,22,675
	Tons.		Tons.		Tons.		Tons.	
Wheat	549	1,43,773	321	83,663	328	80,930	426	1,03,654
Oil Seeds (Essential) ..	526	2,80,264	922	4,50,537	670	3,50,662	618	3,07,996
„ „ (Non-Essential).	64,983	1,28,76,250	94,514	1,97,99,714	77,811	1,47,98,824	68,842	1,05,00,151
Oilcakes	22,077	28,85,684	15,869	16,25,649	37,303	32,09,556	41,303	36,48,031
Manganese Ore ..	103,840	28,45,248	76,607	21,41,026	67,335	19,41,960	49,056	14,49,825
Hides Tanned	335	12,75,276	202	6,50,839	172	6,46,671	119	4,20,187
„ Raw	169	1,57,865	691	6,74,692	210	1,96,879	16	10,395
Skins Raw	1,553	17,62,146	1,730	20,49,018	1,013	13,14,461	1,131	11,28,705
„ Tanned	202	13,51,151	151	9,59,145	648	10,86,592	123	7,68,924

TABLE G—*concld.*

EXPORTS FROM BOMBAY—*concld.*

COMMODITIES.	1931.							
	First Quarter.		Second Quarter.		Third Quarter.		Fourth Quarter.	
	Tons.	Rs.						
Cotton (Raw)	155,894	9,49,70,599						
	Cwts.							
,, (Waste) ..	48,823	8,10,948						
COTTON PIECE-GOODS—	Yds.							
Grey	2,288,712	6,14,992						
White	27,186	10,187						
Coloured, Dyed or Printed	12,150,930	32,55,671						
	Lbs.							
Cotton Twist and Yarn..	5,602,339	32,41,152						
Wool (Raw)	2,224,992	15,95,106						
	Tons.							
Wheat	381	91,892						
Oil Seeds (Essential) ..	860	4,10,565						
,, ,, (Non-Essential)	101,172	1,22,32,773						
Oilcakes	38,088	32,85,744						
Manganese Ore	51,411	14,71,524						
Hides Tanned ..	78	2,82,716						
,, Raw	137	1,08,678						
Skins Raw ,, ..	731	8,01,269						
,, Tanned	131	8,65,566						

TABLE H.

Census of Unemployment among the staffs of members of the Bombay Chamber of Commerce.

Replies have been received from 122 members out of a possible 178, *i.e.*, the latter figure excludes members who have no offices in Bombay.

The number whose services have been dispensed with between 1st April 1930 and 31st March 1931 are as follows :—

(*a*)	Managerial and heads of Departments—	
	European and Anglo-Indian ..	120
	Indian	77
(*b*)	Clerical and similar appointments—	
	European and Anglo-Indian ..	33
	Indian	795
(*c*)	Menial, *i.e.*, hamals, peons, coolies, sweepers, etc.	1,204
	Total ..	2,229

In regard to reductions in salaries the figures have not been given in every case. The reductions amount from 5 to 33⅓ per cent. of the salaries. Following the above grouping the reductions, in the cases where figures have been given, are as follows :—

(*a*)	European and Anglo-Indian ..	108
	Indian	85
(*b*)	European and Anglo-Indian ..	27
	Indian	295
(*c*)	Indian	33
	Total ..	548

PROTECTION TO THE INDIAN SUGAR INDUSTRY.

Summary of the Tariff Board's Report on Sugar.

CHAPTER I.

THE WORLD POSITION.

The present depression in the Sugar industry throughout the world has been brought about by an excess of production over consumption. The increased production is due in part to the increase during and after the WAR of the area under sugarcane, undertaken to replace the shortage of beet sugar which occurred during the WAR. It is also in part the result of a great increase in output resulting from the introduction of new varieties of cane.

(2) Present production of sugar may be placed at between 29 and 30 million metric tons as against under 20 millions in 1913-14.

(3) The world's consumption may be placed at about 27 million metric tons.

(4) The excess of production over consumption for 1929-30 was under 1½ million metric tons which in itself is hardly sufficient to account for the present depression in the industry.

(5) Gustav Mikusch, the well known sugar Statistician, considers that the increase in world's stocks since 1923-24 amounts to approximately 4,300,000 metric tons. The excess of production over consumption and accumulation of stocks would probably not have brought about any large decline in sugar prices, were it not for certain features peculiar to this industry.

(6) The Sugar industry, whether cane or beet, has always been considered to be of great national importance and high tariffs prevail in most countries, while preferential duties and indirect bounties are also common. The extent of the market in which unrestricted competition prevails is therefore

small; moreover the preferential position of some producing countries gives them advantages in certain markets. Prinsen Geerligs, another well known Statistician, would put the extent of the free market at 3,400,000 tons. It is clear therefore that a comparatively small excess in the world production or an increase in stocks by no means large as compared with the world's total consumption, if forced on a restricted market, may result in a comparatively disproportionate fall in price.

7. Steps are now being taken by all large sugar producing countries except Russia to stabilise prices by fixing quotas of export.

8. In Russia the Sugar industry like other industries is in the hands of the State. Production is estimated at present at about 2 million tons of sugar, and it is not impossible that the policy which may be pursued by the Russian Government may have an important effect on the success or failure of this stabilisation scheme.

CHAPTER II.

The Indian Sugar Industry.

9. The area under cane in India over a series of years has remained very steady, the average during the last 20 years being 2,840,000 acres. On a review of conditions in the chief sugar producing provinces we find that the methods of cultivation and climatic conditions vary very much, while the size of cultivators holdings affects to a considerable degree the concentration of cane.

10. The main product of sugarcane in India is gur, of which between $2\frac{1}{2}$ and 3 million tons are produced and consumed annually.

11. Speaking generally, the manufacture of gur is a wasteful process since in the bullock mills employed the whole of the juice is not extracted from the cane and there is some loss of sucrose content. The figures supplied by the various Agricultural Departments indicate that better results can be obtained by the adoption of small power mills in place of the old bullock mills.

12. There are at present 29 factories capable of manufacturing white sugar direct from cane. There are also 14 refineries which manufacture white sugar mainly from gur.

13. There has been a remarkable increase in the efficiency of extraction of Indian factories since the Sugar Committee reported in 1920. At that time the average extraction was 6.85 per cent. which has now improved to about 9 per cent.

14. Labour conditions in Indian factories were examined and found satisfactory.

15. White sugar is also manufactured by the indigenous system known as the *bel* method. Under this system the juice extracted in bullock mills or small power mills is boiled in a series of open pans. From the massecuite thus obtained sugar is produced in small centrifugals. From the second massecuite which remains gur is also frequently manufactured. There has been considerable improvement in the extraction of sugar by this process since the Sugar Committee reported in 1920, probably as a result of the use of centrifugals.

16. Considerable progress has been made in the last ten years at the Sugar Research Station at Coimbatore and a number of varieties of cane have been evolved which are particularly suitable for the sub-tropical conditions in Northern India. It is generally estimated that by the introduction of these canes an increase in output of at least 50 per cent. can be obtained; very much higher outputs have been reported.

17. Prices in India follow generally the course of world prices. Notwithstanding the steady increase in the revenue duty from 5 per cent. in 1916 to Rs. 6 per cent. in March 1930, the price of sugar in India has been steadily falling in recent years. The highest figure reached in 1920 was Rs. 40 and the lowest price touched in the current year was Rs. 7-15-0.

18. The relation between sugar prices and gur prices and their effect on the acreage under cane are frequently obscure.

19. But it would appear certain that the area under cane is affected largely by the price which in the previous season could be obtained for gur.

20. It has not been established that up to the present the import of white sugar has seriously affected the price of gur or the acreage under cane.

21. Gur prices are however to some extent affected by small imports of Java gur and by the manufacture of imitation gur from imported sugar.

22. The imports of white sugar now approximate to a million tons. As compared with pre-war import, this shows an increase of 375,000 tons.

CHAPTER III.

Conditions of the Fiscal Commission.

23. The manufacture of sugar by refining from gur is not an economic process mainly because of the low sucrose content of gur. One hundred maunds of cane manufactured into gur and then refined would give not more than 5½ maunds of sugar against 9 maunds obtained by direct manufacture from cane.

24. Further, since there is no direct relationship between the price of gur and that of white sugar refining becomes extremely speculative.

25. The refining industry might conceivably be established on the basis of the import of unrefined sugar from abroad. It would be necessary for this purpose to reduce the revenue duty on low grade sugar. This however would facilitate the import of Java low grade sugar from which the manufacture of imitation gur could be undertaken and would therefore be contrary to the interests of the Indian cane cultivator. Further, if imported low grade sugar is used, the industry does not appear to us to satisfy the first condition of the Fiscal Commission. We consider therefore that no case exists for extending protection to the refining industry as such. On the other hand it may be pointed out that so long as refineries use Indian gur as their raw material they provide an outlet for cane which, as we shall see later, is most desirable.

26. As regards other branches of the sugar industry, the conditions laid down by the Fiscal Commission regarding the existence of a large home market, a sufficient supply of labour and cheap power are fulfilled.

27. On an examination of the areas under cane in various provinces it would appear that there is good reason to suppose that the cane areas are sufficiently concentrated to admit of white sugar manufacture on an economic scale in the Punjab, the United Provinces, Bihar and Orissa and possibly in parts of Bengal, but not at present in Bombay and Madras save in specially favoured localities.

28. As regards the second condition laid down by the Fiscal Commission, it must be assumed for the purpose of discussion that no duty is imposed on imported sugar other than the general rates of import duty for the time being in force.

29. On the above assumption Java gur could be landed at a price which would result in serious injury to the indigenous industry. Moreover low grade sugar would be imported at a very low price. Even with the present high revenue duty, imitation gur is being manufactured at times and sold in competition with Indian gur. It is clear therefore that if only a 15 per cent. revenue duty were in existence the Indian gur industry and through it the cane cultivator would be seriously affected.

30. If a 15 per cent. revenue duty were in existence sugar could be sold at Cawnpore at Rs. 6-1-7 per maund. The U. P. Government have informed us that with a price of Rs.11 to Rs. 12 per maund at Cawnpore for white sugar, manufacture of sugar by the *bel* system in Rohilkhand is profitable and a fair price can be paid for cane, while with a price of Rs. 9 a maund, the industry would cease to exist. If imported sugar could be sold at about Rs. 6 in Cawnpore the cultivation of sugarcane in Rohilkhand where cane is normally used in the manufacture of white sugar would probably cease. As the area under cane in this tract amounts to some 300,000 acres, a serious position would arise.

31. Similarly, in the case of white sugar factories which at present produce between 80,000 and 90,000 tons of sugar

annually, some of these at present pay as much as Rs. 5 for their cane per maund of sugar produced. With imported sugar at Cawnpore selling at about Rs. 6 a maund, it is clear that these factories would either have to cease working or would be compelled to make such reduction in the price of cane as would result in serious agricultural distress.

32. The third condition laid down in the Fiscal Commission's report presupposes that conditions of free trade prevail, at any rate to a very large extent, throughout the world. We estimate that at present the Indian cost is below that prevailing in Australia, the Argentine and Formosa. We also estimate that at the end of the period of protection the cost of production in India would not exceed 13*s.* 8*d.* a cwt. This cost is considerably below the cost at which beet sugar can be produced. It is also less than the cost in any other country except Hawaii, Cuba, Java, Fiji and the West Indies.

33. India will therefore be able to manufacture sugar at a cost not higher than that at which two-thirds of the world's supply is now produced. If State assistance by means of subsidies and tariffs were withdrawn in other countries, it is probable that in spite of the low costs in Java and Cuba, world prices would rise to a level at which it would be possible for India in course of time to compete unaided.

34. As regards gur we consider that the circumstances of the industry are such that the third condition of the Fiscal Commission is not strictly applicable. The need for safeguarding the gur industry from external competition arises mainly from considerations of national importance which are intimately associated with the preservation and development of sugar-cane cultivation. Save for a comparatively small quantity manufactured in Java, gur is not made in any other country and the question of the Indian industry being able to face foreign competition without protection does not therefore arise.

35. We are satisfied therefore that the three conditions laid down by the Fiscal Commission are fulfilled and that a case for tariff protection to the Sugar industry in all its branches except that of refining has been established.

CHAPTER IV.

The Problems stated.

36. We consider the agricultural aspect of the case the most important.

37. It is in the national interests that the area under cane should not diminish. Sugarcane occupies a definite place in the crop rotation of India which it would be difficult to fill if any considerable reduction in the area occurred.

38. Its cultivation is followed by increased yields of other crops sown in rotation with it.

39. It is also of great importance as a source of cattle fodder.

40. It is particularly important in agricultural economy as being one of the crops on which the cultivator relies to meet his cash requirements. This aspect is particularly important at the present time, when the prices of other agricultural products have fallen to very low levels.

41. The development of well irrigation as a condition precedent to intensive cultivation would present serious difficulties if no cane were grown.

42. While it is beyond the power of Government to control the prices of other agricultural products which depend on world condtions, in the case of cane it is possible to ensure the maintenance of a reasonable price level by protecting the gur market against foreign competition and by encouraging the development of the white sugar industry which will provide an outlet for the increased output of cane resulting from the introduction of improved varieties.

43. The importance of the matter from the agricultural point of view will be realised when it is stated that not far short of 15 million people are directly concerned in the cultivation of cane.

44. In order to prevent any reduction in the area under cane it is desirable to take steps to secure the market for Indian gur by adopting such measures as will ensure not only

that no foreign gur is imported but also that the manufacture of imitation gur from foreign sugar becomes definitely unprofitable.

45. These steps in themselves would not be sufficient to secure the position of the agriculturist in future. In the past there have been certain definite factors limiting the area under cane and therefore the production of gur. Conditions such as the possibility of irrigation, the financial resources of the cultivator and the necessity of growing food crops have prevented larger areas being set aside for cane cultivation. This has tended to maintain the price of gur on the whole at a reasonable level, though prices have fluctuated considerably in different localities.

46. The situation is in process of being entirely changed by the introduction of improved varieties of cane. It may be taken as certain that the new varieties of Coimbatore canes give an increase in output of not less than 50 per cent.

47. We estimate that if the whole of the cane area in India were under improved varieties an increase of about 57 per cent. in the amount of cane available for gur manufacture would occur.

48. In such circumstances if the price of gur were to be maintained a decrease in the area under cane of possibly as much as 800,000 acres might occur. Alternatively if the area under cane were maintained the price of gur would completely collapse. It is probable that there would be reactions in both directions and the prices would decline and the area under cane fall. It is certain however that there would be delay in the adjustment of area to price and it is probable therefore that there would be a period of acute depression in the gur market resulting in great hardship to the cultivating classes.

49. We believe that this crisis is already approaching. Circumstances have obscured the effect on the general level of gur prices of the cultivation of improved varieties of cane in recent years.

50. Increase in the area under improved canes in the United Provinces is very marked. About 500,000 acres are

under improved varieties of cane in the United Provinces in the current year. It is not improbable that within three or four years practically the whole area of the United Provinces and a considerable area in Bihar and Orissa will be under improved varieties. This area would constitute more than half of the total area under cane in India and it appears not improbable that an increase in the output of gur from these provinces of some 600,000 tons annually may be expected.

51. Unless therefore steps are taken to meet the situation a disastrous slump in the gur market is probable which will seriously affect the agricultural classes, disorganise the agricultural system and involve the abandonment of cane cultivation in large areas.

52. A slump of this nature is not likely to affect all provinces equally. North India has the advantage of low cultivating costs while Coimbatore varieties of cane so far introduced are peculiarly suited to conditions in those tracts. It is probable therefore that the full force of the depression will be felt in the first instance in Bombay and Madras and to a less extent in Bengal. In these provinces it is likely that the area under cane will in these circumstances decline rapidly.

53. It is essential therefore to find an outlet for the additional production of sugar cane which may be expected from the introduction of improved varieties. The most obvious outlet is the manufacture of white sugar. About 1 million tons of this are now imported, for the manufacture of which about 10 million tons of cane would be required.

54. The provinces in which a considerable expansion of the white sugar industry is possible are the United Provinces and Bihar and Orissa. In the South Punjab also there is no reason why the industry should not be established. It is essential therefore to take steps to increase the output of white sugar in those provinces and the duties should be fixed at such a level as to ensure not merely the continuance of existing factories but the rapid establishment of new factories.

55. The khandsari system of sugar manufacture is of great importance in the Rohilkhand tract of the United Provinces. Some 200,000 tons of sugar a year is produced by this process which would be difficult to replace by central factories until there has been a considerable development in communications in that tract. Both from the point of view of constituting an outlet for cane and also to ensure the position of cultivators of cane in Rohilkhand, it is desirable to fix the duty at such a level as will secure the continuance of this branch of the industry.

56. It is not our intention that Government should take steps to maintain the price of gur unchanged for an indefinite period. We contemplate not a sudden slump in price resulting from competition from imported gur or over production of gur in India but an ordered development in which steps would be taken to ensure that the fall in price corresponds to some extent to the fall in the cost of production.

57. It is recommended therefore that steps should be taken to reduce the cost of production of gur particularly in Bombay and Madras by the improvement of methods of cultivation and by the introduction of improved varieties of cane after investigation at the Research Station at Coimbatore.

58. There are other grounds also for the encouragement of the white sugar industry. Central sugar factories offer considerable employment to the agricultural classes in the periods between the khariff and rabi harvests when agricultural operations are slack. An output of 400,000 tons of white sugar annually in India would mean the employment in rural areas of about 50,000 men.

59. It may also be argued that the replacement of nearly 1 million tons of imported sugar by the home produced article will result in the retention in the country of about Rs. 12 crores annually.

CHAPTER V.

Costs and Fair Selling Price.

60. On a review of the cost of cultivating cane in different provinces and of the level of gur prices we consider that a fair

price for sugar-cane is 8 annas a maund delivered at factory. By the end of the period of protection, this might reasonably be expected to have fallen to 6 annas.

61. On this basis, the present fair selling price of white sugar manufactured in a factory employing the sulphitation process with an economic output is Rs. 9-5-9 a maund.

62. At the end of the protective period this fair selling price should have fallen to Rs. 7-12-5 a maund.

63. The mean between these figures namely Rs. 8-9-1 subject to adjustment is taken as a basic fair selling price for Indian sugar during the period of protection.

64. Factories situated in the United Provinces and Bihar and Orissa owing to their geographical situation have a freight advantage over imported sugar. This advantage with the increase in output of Indian sugar which may be expected from the scheme of protection will probably rapidly disappear. Any advantage which may accrue during the early years of protection may reasonably be set off against unforeseen contingencies such as unfavourable climatic conditions for the crop or intermittent working of the factory as a result of short crop.

65. Since about half the sugar produced in India is of second class quality which fetches on the average about 8 annas a maund less than the beet sugar, an adjustment on this account is necessary and the fair selling price must be raised to Rs. 8-13-1 per maund during the protective period.

CHAPTER VI.

IMPORT PRICES: METHOD AND AMOUNT OF PROTECTION.

66. On an examination of such information as is available regarding the costs of production in Java and with reference to present market conditions we think it probable that the normal price of imported sugar landed in Calcutta would be Rs. 4 a maund.

67. Prices have however touched as low a figure as about Rs. 3-8-0 per maund landed at Calcutta ex-duty and it appears

to us not unlikely that in circumstances of exceptional competition or for special reasons Java manufacturers might be prepared to land their sugar in Calcutta at as low a figure as Rs. 3-4-0 per maund.

68. Taking the fair selling price at Rs. 8-13-1 and the normal landed price at Rs. 4, the measure of protection required throughout the protective period is Rs. 4-13-1 per maund or Rs. 6-9-3 per cwt.

69. Any scheme of bounties is on administrative grounds impracticable. If khandsari manufactures were included in the scheme, it would be impossible to devise machinery for assessing and checking the bounty. If the khandsari industry were excluded from the scheme, central sugar factories would be given an unfair advantage over this branch of the industry.

70. We propose therefore that the assistance given should be by way of duty. We do not consider that the best interests of the industry will be served by a uniform duty throughout the protective period. It is in the first stage that the industry requires most protection. It is essential that new factories should be in a position to pay rates for cane sufficient to secure adequate and constant supplies and no rapid expansion will occur unless sufficient allowance is made for initial difficulties. It is also necessary to safeguard the position of the manufacturer of indigenous sugar by the *bel* process and for this no lower duty than Rs. 7-4-0 per cwt. would suffice. We therefore propose for the whole protective period a duty of Rs. 6-4-0 per cwt. and for the first seven years of the period an additional duty of Re. 1 per cwt. The total protection thus granted is approximately the same as would result from the imposition of a duty of Rs. 6-9-3 for the whole period of 15 years.

71. It was originally our intention to propose a further duty of 8 annas a cwt. to provide against the possibility of a level of prices being established below Rs. 4 per maund. Had no international negotiations been undertaken for the stabilisation of prices such a proposal would have been necessary since the lowest price so far recorded has been as low as Rs. 3-8-0 per maund *ex*-duty Calcutta.

72. Since agreement regarding export quotas appears to have been arrived at by the leading sugar producing countries, we have, with some hesitation, decided to recommend no further immediate increase in duty beyond the protective duty already recommended. We recommend however that should the present negotiations fail or should market prices in Calcutta in the future fall below Rs. 4 without duty, an addition to the duty of 8 annas per cwt. should immediately be imposed.

73. It is suggested that power to impose this duty should be vested in the Governor-General in Council. The conditions under which the deferred duty might be imposed are as follows :—

(1) If the international negotiations for stabilisation of sugar prices fail :

(2) If the stabilisation scheme, though agreed to, fails to effect its purpose :

(3) If prices as a result of a policy of price cutting directed by any country against Indian manufacturers fall below the level of Rs. 4 per maund without duty which we have assumed.

74. We suggest that the deferred duty should be imposed on an examination of import prices and without further reference to the Tariff Board.

75. It is suggested however that subsequent to the imposition of such duty sanction of the Legislature should be obtained for the continuance of the deferred duty and for the fixation of the period for which it is to be in force.

76. Our proposals though based mainly on conditions in the white sugar tract of Northern India will be found generally suitable for factories in other parts of India also.

77. They should also enable khandsari manufacturers to obtain a fair profit while paying a reasonable price for cane.

78. We recommend that the period of protection should be 15 years, the duty for the first seven years being Rs. 7-4-0 per cwt. and for the remaining 8 years Rs. 6-4-0 per cwt.

79. We propose that the duties should apply to all classes of sugar including sugar candy.

80. An application was received for the reduction of the duty on molasses on the ground of the existence of tariff inequality in regard to the manufacture of methylated spirit in India. This is manufactured to a considerable extent from imported molasses on which the duty is 25 per cent. while the duty on imported methylated spirit is 7½ per cent.

81. Admitting that tariff inequality exists, the alternatives before the Board were to lower the duty on imported molasses or to raise the duty on imported methylated spirit. The latter course would seriously affect the important lac industry in which denatured spirit is largely used as also the varnish, paint and furniture polishing industries. On the other hand, the former alternative would adversely affect the position of the Sugar industry.

82. The position has however changed in the last year. The price of molasses has risen to such an extent that even if the duty was completely removed the manufacture of methylated spirit in India would not at present be economically possible. The applicants (Messrs. Carew and Company) have therefore for the present withdrawn their application and we have no recommendation to make.

CHAPTER VII.

The Consumer.

83. It is unlikely that the duty imposed on imported gur and inferior sugar will have any effect on the price of Indian gur which is at present mainly determined by supply and demand.

84. It appears also that gur prices are but little affected by the price of imported sugar and it is unlikely that the imposition of a duty on sugar at the level proposed will affect gur prices.

85. The level of duty now proposed is not higher than that which other countries consider necessary in view of the great importance of the sugar industry.

86. The price which is expected to result from the duty is not more than 20 per cent. in excess of the pre-war price and is less than the price at which sugar has been sold in India in any year between 1915 and 1928. We consider also that on the expiry of the period of protection with improvement in cultivating methods and in varieties of cane a still further reduction in costs will be effected and it is not unreasonable to suppose that eventually the consumer will obtain his sugar at considerably below the pre-war level.

87. The evidence which we have received from four local Governments indicates that more sugar than gur is consumed in towns, but that in villages the consumption of gur much exceeds that of sugar. It also appears that the ordinary agriculturist consumes very little sugar. The proportion of consumption of sugar to gur is far greater in the case of the well-to-do than the poorer classes. It is probable therefore that the poorest class, namely the agriculturists, will incur very little, if any, additional expenditure as a result of the protective duty on sugar. In the towns the incidence of the duty per head will be higher in the case of the richer and middle class consumers who are best able to bear it.

88. It is not unreasonable to expect that the urban population who have so far mainly benefited from the adoption of a policy of protection should in turn be prepared to bear some burden for the benefit of the agricultural classes.

89. Protection is unlikely to affect seriously the industries using sugar.

CHAPTER VIII.

OTHER MEASURES OF ASSISTANCE.

90. Expenditure on development and research in connection with sugar-cane in India is on a scale which in veiw of the importance of the sugar-cane crop may be considered small

particularly when compared to expenditure in such places as Java and Hawaii. Additional expenditure is required on development and research if the scheme of protection is to be successful. Indeed we regard this as almost a condition precedent to protection.

91. We would recommend a grant of not less than Rs. 10 lakhs annually from Central Revenues for this purpose.

92. If our scheme of protection is accepted we consider that legislation should be introduced making it compulsory for sugar factories to submit such returns or information as may be called for by the Governor-General in Council or any officer authorised by him in this behalf.

93. We consider that the scale for cane payment recommended by the Indian Sugar Committee, namely a sliding scale based on a price for cane equal to half the price of sugar manufactured from it subject to a minimum of 6 annas per maund, is generally suitable. But in the first years of protection for the reasons stated we consider that this should be increased by one anna per maund. This scale is put forward for the guidance of sugar manufacturers. It is doubtful whether any scale would be understood by the ordinary agriculturist; nor could a scale be devised which would be equally applicable to the very varied conditions of cane cultivation in different parts of India.

94. We would recommend however that power should be taken to enable the Governor-General in Council or any authority authorised by him in this behalf to issue rules requiring sugar factories to post in a conspicuous place at the entrance to the factories notices specifying such matters in connection with rates paid for cane as may be thought fit.

95. We agree with the Sugar Committee in considering that any attempt to force cultivators to surrender control over land to sugar factories is most undesirable.

96. We do not consider that there are sufficient reasons for introducing a system of licensing of factories and definite zones of operation for each factory.

97. We do not recommend investment in the shares in sugar companies by Government, but we would have no objection to the grant of loans on easy terms by Government should this form of assistance appear desirable.

98. Attention is drawn to the recommendations contained in paragraph 292 of the Fiscal Commission's report. We consider that if the industry is declared protected, steps should be taken as early as possible to ensure that the conditions suggested by the Fiscal Commission are fulfilled by companies engaged in the sugar industry.

99. Fair representation of Indian interests on the directorate and opportunity for Indian investors to subscribe to the share capital of new companies should be secured by such means as Government may consider practicable in the circumstances of the sugar industry.

100. We also consider that if the industry is declared protected, sugar companies should as far as possible be registered as public companies. It is reasonable that, where an industry is in receipt of assistance which is provided by the community in general, the public should be given an opportunity of sharing in the prosperity of the industry by becoming shareholders.

101. We would suggest that no loan, grant, subsidy or other facility should be offered to any sugar factory which has not complied with these conditions.

A. E. MATHIAS,
President.

FAZAL IBRAHIM RAHIMTOOLA,
Member.

G. S. BOZMAN,
Secretary,

BOMBAY, 24*th February* 1931.

PROTECTION TO HEAVY CHEMICAL INDUSTRY.

ACT NO. XXII OF 1931.

(PASSED BY THE INDIAN LEGISLATURE.)

(Received the assent of the Governor General on the 1st October, 1931.)

An Act to provide for the protection of the heavy chemical industry.

Whereas it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to provide for the protection of the heavy chemical industry; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Heavy Chemical Industry (Protection) Act, 1931.

Amendment of Schedule II, Act VIII of 1894.

2. In the Second Schedule to the Indian Tariff Act, 1894—

(*a*) Item No. 14A shall be omitted, and

(*b*) in Part VII and before Item No. 142, the following heading and Item shall be inserted, namely :—

"CHEMICALS, DRUGS AND MEDICINES.

141B	HEAVY CHEMICALS, the following :—	
	(1) Acid, hydrochloric ..	Rs. 2-9-0 per cwt.
	(2) Acid, nitric—	
	having a density at 15° C. of not more than 1·42 grammes per cubic centimetre ;	Rs. 3-10-0 per cwt.

	having a density at 15°C. of more than 1·42 grammes per cubic centimetre.	Rs. 5-3-0 per cwt.
(3)	Acid, sulphuric	Rs. 1-4-0 per cwt
(4)	Alum, namely, ammonia alum, potash alum or soda alum.	As. 15 per cwt.
(5)	Aluminium sulphate or hydrated aluminium sulphate, including aluminoferric and alum cake—	
	containing not more than 0·01 per cent. of iron ;	As. 13 per cwt.
	containing more than 0·01 per cent. of iron.	As. 9 per cwt.
(6)	Copper sulphate or hydrated copper sulphate.	Rs. 3 per cwt.
(7)	Magnesium chloride ..	As. 7 per cwt.
(8)	Magnesium sulphate or hydrated magnesium sulphate—	
	containing not more than 50 per cent. of magnesium sulphate ;	Rs. 1-4-0 per cwt.
	containing more than 50 per cent. of magnesium sulphate.	Rs. 2-8-0 per cwt.
(9)	Sodium sulphate or hydrated sodium sulphate—	
	containing not more than 50 per cent. of sodium sulphate ;	As. 6 per cwt.
	containing more than 50 per cent. of sodium sulphate.	As. 13 per cwt.

(10) Sodium sulphide or hydrated sodium sulphide.	Rs. 1-7-0 per cwt.
(11) Zinc chloride or zinc chloride solution :	Rs. 4-5-0 per cwt.
Provided that the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were included in Part V of this Schedule."	

Duration.

3. The amendments made by section 2 shall, in so far as they relate to heavy chemicals other than magnesium chloride, have effect only up to the 31st day of March, 1933, and, in so far as they relate to magnesium chloride, shall have effect only up to the 31st day of March, 1939.

Power to increase duty on magnesium chloride.

4. If the Governor General in Council is satisfied, after such inquiry as he thinks necessary, that magnesium chloride chargeable with duty under Item No. 141B, as above inserted in the Second Schedule to the Indian Tariff Act, 1894, is being imported into British India at such a price as is likely to render ineffective the protection intended to be afforded by such duty to the manufacture of magnesium chloride in India, he may, by notification in the Gazette of India, increase such duty to such extent as he thinks necessary.

VIII of 1894.

TARIFF SCHEDULE.

SCHEDULE II.—IMPORT TARIFF.

Note. 1.—In the expression "*ad valorem*" used in these schedules the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878), unless an article has a tariff value assigned to it.

Note 2.—Tariff valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless they are separately provided for.

Serial No.	No. in the statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco.		Rs. a.	
		FISH.			
1	27	FISH, SALTED, wet or dry.	Indian md. of 82⅔ lbs. avoirdupois weight.	.....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe,* *plus* 6¼ per cent. *ad valorem*.
2	65	FISH, excluding salted fish. (*see* Serial No. 1.)	.....	*Ad valorem*	25 per cent.
3	66	FISHMAWS, including singally and sozillé, and sharkfins.	.....	,,	25 ,,
		FRUITS AND VEGETABLES.			Rs. as.
3A	27A	Currants	cwt.	....	1 4
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved not otherwise specified.†	....	*Ad valorem.*	25 per cent.
		Tariff values—			
		Almonds without shell .	cwt.	58 0	25 ,,
		,, kagazi Persian in the shell.	,,	55 0	25 ,,
		,, in the shell Persian.	,,	12 12	25 ,,
		Cashew or cajoo kernels, not skinned.	,,	31 0	25 ,,

* The rate on the 1st January 1932 and until further notice is annas 9⅜.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, raw cashew-nuts are liable to import duty at 20 per cent. *ad valorem*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		1.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		FRUITS AND VEGETABLES—*contd*			
		Cocoanuts, Straits, Dutch East Indies and Siam—			
		Husked	thousand.	66 0	25 per cent.
		Unhusked	,,	104 0	25 ,,
		Cocoanuts, Maldives....	,,	21 0	25 ,,
		Cocoanuts other ...	,,	33 0	25 ,,
		Cocoanut kernel (Copra).	cwt.	11 12	25 ,,
		Dates, dry, in bags ...	,,	9 8	25 ,,
		,, wet, in bags, baskets and bundles.	,,	4 8	25 ,,
		,, wet, packed in other receptacles.	,,	11 4	25 ,,
		Figs, dried, Persian ...	,,	9 12	25 ,,
		,, ,, European...	,,	16 0	25 ,,
		Garlic	,,	9 8	25 ,,
		Pistachio nuts	,,	53 0	25 ,,
		Raisins, red, Persian Gulf ...	,,	10 8	25 ,,
		GRAIN, PULSE AND FLOUR.			
5	68	FLOUR except sago flour...	.....	.....	Wheat Flour—Rs. 2½ per cwt. All others—25 per cent. *ad valorem.*
		Tariff value—			
		Cassava or Tapioca flour...	cwt.	7 4	25 per cent
6	1A	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour. (*see* serial Nos. 5 and 7).	.....	.....	Wheat—Rs. 2½ per cwt. All others—Free.
7	1 B	SAGO flour	.....	.....	Free.
		LIQUORS.			
8	28	Ale, beer, porter, cider and other fermented liquors.	In barrels of other containers containing 27 oz. or more, per imperial gallon.	.....	Fifteen annas.
			In bottles containing less than 27 oz. but not less than 20 oz., per bottle.	.....	Two annas and six pies.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		LIQUORS—*contd.*			
			In bottles containing less than 13½ oz. but not less than 10 oz. per bottle.	.....	One anna and three pies.
			In bottles containing less than 6¾ oz. but not less than 5 oz. per bottle.	.....	⅝ anna.
			In other containers, per imperial gallon.	.....	Re. 1-4-0.
9	29	DENATURED SPIRIT ... *Tariff value*—	... ..	*Ad valorem.*	9⅜ per cent.
		Spirit from Java denatured before clearance	Imperial gallon.	1 0 0	,,
10	30	SPIRITS (other than denatured spirit)—			
		(1) Brandy, gin, rum, whisky, and other sorts of spirits not otherwise specified, including wines containing more than 42 per cent. of proof spirit.	Imperial gallon of the strength of London proof.	...	Rs. 37-8
		(2) Liqueurs, cordials, mixtures and other preparations containing spirit (other than drugs and medicines)—			
		(i) entered in such a manner as to indicate that the strength is not to be tested	Imperial gallon.	.....	Rs. 50.
		(ii) not so entered.	Imperial gallon of the strength of London proof.	.....	Rs. 37-8.

SCHEDULE II—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I—Food, Drink and Tobacco—*contd.*			
		LIQUORS—*contd.*			
		(3) Drugs and medicines containing spirit—			
		(i) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.	.....	Rs. 37-8
		(ii) not so entered.	Imperial gallon of the strength of London proof.	.....	Rs. 27-5-6.
		(4) Perfumed spirits ..	Imperial gallon.	.....	Rs. 60.
		Provided that —			
		(*a*) the duty on any article included in this Item shall in no case be less than the duty which would be charged if the article were included in Part V of the Statutory Schedule (*i.e.*, 25 per cent. *ad valorem*.)			
		(*b*) where the unit of assessment is the imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.			
11	31	WINES, not containing more than 42 per cent. of proof spirit—			
		(1) Champagne and other sparkling wines.	Imperial gallon.	.....	Rs. 13-2.
*		(2) Other sorts... ...	Imperial gallon.	.....	Rs. 7-8.

* There are no entries bearing Serial Nos. 12 and 13.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a. p.	
		PROVISIONS AND OILMAN'S STORES.			
14	39	PROVISIONS and OILMAN'S STORES AND GROCERIES, all sorts, excluding Vinegar, in casks (*see* Serial No. 15).	.....	*Ad valorem*	25 per cent.
		Tariff values—			
		Butter	lb.	1 6 0	25 ,,
		Cassava, Tapioca or Sago (whole).	cwt.	8 8 0	25 ,,
		China preserves in syrup.	box of six large or twelve small jars.	6 12 0	25 ,,
		China preserves, dry, candied.	lb.	0 4 6	25 ,,
		China canned fruit ...	case of 4 doz.	9 0 0	25 ,,
		Cocum	cwt.	8 0 0	25 ,,
		Ghi	,,	64 0 0	25 ,,
		Vegetable product ...	lb.	0 5 6	25 ,,
		Vermicelli, flour, from China and the Far East.	cwt.	19 0 0	25 ,,
		Vermicelli, peas, from China and the Far East.	,,	21 12 0	25 ,,
		Vermicelli, rice, from China and the Far East.	,,	17 12 0	25 ,,
		Yeast, from China and the Far East.	,,	20 8 0	25 ,,
15	48	VINEGAR, in casks ...	.....	*Ad valorem*	2½ ,,
		SPICES.			
16	124A	The following spices, namely:—	... ..	*Ad valorem*	37½ ,,
		Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper.			
		Tariff values—			
		Cardamom seed ...	cwt.	55 0	37½ ,,
		Cassia lignea	,,	11 0	37½ ,,
		Cloves	,,	60 0	37½ ,,
		,, exhausted ...	,,	23 0	37½ ,,
		,, stems and heads.	,,	10 0	37½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		SPICES—*contd.*			
		Cloves in seeds narlavang.	cwt.	26 0	37½ per cent.
		Nutmegs .. .	lb.	0 7	37½ ,,
		,, in shell ..	,,	0 4	37½ ,,
		Pepper, black ..	cwt.	49 0	37½ ,,
		,, long	,,	42 8	37½ ,,
		,, white ..	,,	65 0	37½ ,,
		SUGAR.			
17	124	CONFECTIONERY	.....	*Ad valorem*	50 ,,
18	34	SUGAR, and sugar-Candy, excluding confectionery.	cwt.	.....	Rs. 9-1. per cent.
		TEA.			
19	71	TEA	.....	*Ad valorem*	25 per cent.
		Tariff values—			
		Tea, black	lb.	0 11	25 ,,
		,, green	,,	0 13	25 ,,
		OTHER FOOD AND DRINK.			
20	72	COFFEE	....	*Ad valorem*	25 ,,
21	1	HOPS	.....	.. ...	Free.
22	34	MOLASSES	.....	*Ad valorem*	31¼ per cent.
		Tariff values—			
		(i) imported in bulk by tank steamer.	cwt.	2 1	31¼ ,,
		(ii) otherwise imported.	,,	2 9	31¼ ,,
23	34A	SACCHARINE (except in tablets) and such other substances as the Governor-General in Council may, by notification in the *Gazette of India*, declare to be of a like nature or use to saccharine.	lb.	.....	Rs. 6-4.
23A	34B	SACCHARINE TABLETS ...	.....	*Ad valorem*	18¾ per cent. or Rs. 6-4 per pound of saccharine contents, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*contd.* OTHER FOOD AND DRINK—*contd.*		Rs. a.	
24	35	SALT, excluding Salt exempted under Serial No. 25.	Indian maund of $82\frac{2}{7}$ lbs. avoirdupois weight.	.....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.* *plus* $4\frac{1}{2}$ annas per maund if manufactured outside India.
25	2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces. (For the General duty on Salt *see* Serial No. 24.)	.....	.....	Free.
26	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	.....	*Ad valorem.*	25 per cent.
		Tariff values—			
		Chillies	cwt.	21 0	25 ,,
		Ginger, dry ..	,,	26 0	25 ,,
		Mace ...	lb.	1 4	25 ,,

* The rate of excise duty on the 1st January 1932 and until further notice is Rs. 1-9-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		I.—Food, Drink and Tobacco—*concld.*			
		TOBACCO.			
27	37	CIGARS	.....	*Ad valorem.*	112½ per cent.
28	37A	CIGARETTES of value—			Rs. a.
		(*a*) not exceeding Rs. 10-8 per thousand.*	thousand	.....	10 10
		(*b*) exceeding Rs. 10-8 per thousand.	,,	.....	15 0
		Note.—For the purposes of this item, "value" means real value as defined in Section 30 of the Sea Customs Act, 1878, provided that the deduction allowed under clause (*a*) of that Section shall be calculated in all cases as if the cigarettes were classified under sub-item (*a*).			
29	36	TOBACCO, unmanufactured.	lb.	.....	1 14
30	38	All other sorts of TOBACCO manufactured.	,,	.....	3 12
		II.—Raw materials and produce and articles mainly unmanufactured.			
		COAL, COKE AND PATENT FUEL.			
31	39	COAL, COKE AND PATENT FUEL.	ton.	.....	0 10
		DYES AND COLOURS.			
31A	2A	Barks for tanning ...	.....	.....	Free.
		GUMS, RESINS AND LAC.			
32	10B	STICK or Seed Lac ...	.....	.....	Free.
33	74	GUMS, RESINS AND LAC, all sorts not otherwise specified (*see* Serial No. 32).	.....	*Ad valorem.*	25 per cent.

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, cigarettes of value not exceeding Rs. 6 per thousand are liable to import duty at Rs. 8-8 per thousand provided that for the purpose of this notification, no cigarettes of which the real value is ascertainable under clause (*a*) of Section 30 of the Sea Customs Act, 1878, shall be deemed to have a value not exceeding Rs. 6 per thousand if, before deduction is made on account of the import duties payable, the wholesale cash price, less trade discount, referred to in that clause exceeds the sum of Rs. 14-8.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		GUMS, RESINS AND LAC—*contd.*			
		Tariff values—			
		Gambier, block and cube ...	cwt	17 8 0	25 per cent
		„ in flakes or circular pieces.	„	45 0 0	25 „
		Gum Ammoniac ...	„	30 0 0	25 „
		„ Arabic other than ground.	„	23 0 0	25 „
		„ Benjamin, ras...	„	30 8 0	25 „
		„ „ cowrie.	„	63 0 0	25 „
		Gum Bysabol (coarse myrrh).	„	23 0 0	25 „
		„ Dammer (or Copal).	„	25 0 0	25 „
		„ Olibanum or frankincense.	„	10 12 0	25 „
		„ Persian (false).	„	11 0 0	25 „
		Myrrh	„	23 0 0	25 „
		Rosin	„	10 12 0	25 „
		HIDES AND SKINS, RAW.			
34	3	HIDES AND SKINS, raw or salted.	.....	.....	Free
		METALLIC ORES AND SCRAP IRON OR STEEL FOR REMANUFACTURE.			
35	58	IRON OR STEEL, old ...	.....	*Ad valorem.*	15⅝ per cent.
		Tariff value—			
		Iron or Steel, old ...	cwt.	1 9 0	15⅝ „
36	4	METALLIC ORES, all sorts, except ochres and other pigment ores.	.....	.....	Free.
					Rs. a. p.
		OILS.			
37	40	KEROSENE; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	.....	0 3 9
38	40A	MOTOR SPIRIT	„	.....	0 10 0

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	Rs. a. p.
		OILS—*contd.*			
39	41	MINERAL OIL—			
		(1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	ton	.....	15 10 0
		(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication;	Imperial gallon.	.....	0 3 1
		(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	.....	*Ad valorem.*	12½ per cent.
		Tariff value— Mineral oil which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes if imported in bulk.	ton	42 8 0	12½ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		OILS—*contd.*			
40	75	All sorts of animal, essential, mineral, and vegetable non-essential oils not otherwise specified (*see* Serial Nos. 37, 38 and 39).	.....	*Ad valorem.*	25 per cent.
		Tariff values—			
		Cassia oil from Ceylon, Straits, China, Japan and the Far East.	lb.	1 3 0	25 ,,
		Citronella oil from Ceylon, Straits, China, Japan and the Far East.	,,	1 8 0	25 ,,
		Cocoanut oil	cwt.	16 0 0	25 ,,
		Kajiputty oil from Ceylon, Straits, China, Japan and the Far East.	lb.	1 10 0	25 ,,
		Linseed oil, raw or boiled.	Imperial gallon.	2 15 0	25 ,,
		Peppermint oil from Ceylon, Straits, China, Japan and the Far East.	lb.	3 12 0	25 ,,
		SEEDS.			
41	6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.	.....	.....	Free.
42	76	SEEDS, all sorts, not otherwise specified*.	.....	*Ad valorem.*	25 per cent.
		TALLOW, STEARINE AND WAX.			
43	6A	TALLOW	.....	.....	Free.
44	77	All sorts of stearine, wax, grease and animal fat not otherwise specified.	.....	*Ad valorem.*	25 per cent.
		Tariff values—			
		Mineral grease ...	lb.	0 3 3	25 ,,
		Vegetable wax other than carnauba wax.	cwt.	40 0 0	25 ,,

* Under Government of India, Finance Department (Central Revenues Notification No. 14, dated the 9th April 1932, tung oil seeds are exempt from payment of import duty for a period of three years from 17th October 1931.

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SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values	Duty.
		II.—Raw materials and produceand articles mainly unmanufactured—*contd.*		Rs. a. p.	
		TEXTILE MATERIALS.			
45	41A	COTTON, raw	pound.	.....	Six pies.
46	78	TEXTILE MATERIALS, the following:—			
		Silk waste and raw silk including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	.....	*Ad valorem.*	Raw Hemp—18¾ per cent. All others—25 per cent.
		Tariff values—			
		Coir fibre	cwt.	4 10 0	25 per cent.
		Hemp, raw	,,	17 0 0	18¾ ,,
		Silk, raw—			
		(*a*) Bokhara	lb.	12 0 0	25 ,,
		(*b*) Chinese—			
		Mathow	,,	2 10 0	25 ,,
		Panjam	,,	1 13 0	25 ,,
		White Shanghai, Thonkoon or Duppion.	,,	2 14 0	25 ,,
		White Shanghai, other kinds.	,,	4 8 0	25 ,,
		White, other kinds ...	,,	4 8 0	25 ,,
		Yellow Shanghai ...	,,	4 1 0	25 ,,
		,, other kinds ...	,,	4 6 0	25 ,,
		(*c*) Persian	,,	7 0 0	25 ,,
		(*d*) Siam	,,	5 0 0	25 ,,
47	8	WOOL, raw and wool-tops.	.....	.....	Free.
		WOOD AND TIMBER.			
48	49	FIREWOOD	.....	*Ad valorem.*	2½ per cent.
49	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	.....	,,	25 ,,
		MISCELLANEOUS.			
50	80	CANES AND RATTANS ...	.....	*Ad valorem.*	25 ,,
		Tariff values—			
		Canes—			
		Malacca	100 pieces.	22 8 0	25 ,,
		Chimity	,,	9 8 0	25 ,,
		Tries	,,	6 8 0	25 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS-*contd.*			
		Root Moonah ...	100 pieces.	17 8 0	25 per cent.
		Mannu	,,	15 0 0	25 ,,
		Polo, all kinds—			
		Not exceeding 10 feet in length.	,,	55 0 0	25 ,,
		Exceeding 10 feet in length.	,,	80 0 0	25 ,,
		Tohite	cwt.	20 0 0	25 ,,
		Rattans—			
		Chair	,,	18 12 0	25 ,,
		Basket	,,	9 8 0	25 ,,
		Outers	,,	67 0 0	25 ,,
		Inners	,,	46 0 0	25 ,,
51	81	COWRIES AND SHELLS ..	.....	*Ad valorem.*	25 ,,
		Tariff values—			
		Cowries, bazar, common.	cwt.	4 12 0	25 ,,
		,, yellow, superior quality.	,,	5 4 0	25 ,,
		,, Maldive	,,	19 4 0	25 ,,
		,, Saukhli	,,	87 0 0	25 ,,
		Mother-of-pearl, nacre...	,,	25 4 0	25 ,,
		Nakhla	,,	115 0 0	25 ,,
		Tortoise-shell	lb.	7 0 0	25 ,,
		,, ,, nakh ...	,,	2 0 0	25 ,,
52	82	IVORY, unmanufactured...	.....	*Ad valorem*	25 ,,
		Tariff values—			
		Elephants' grinders ...	cwt.	800 0 0	25 ,,
		,, tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points each weighing 10 lbs. and over.	,,	600 0 0	25 ,,
		Elephants' tusks (other than hollows, centres, and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs.	,,	525 0 0	25 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*concld.*		Rs. a.	
		MISCELLANEOUS—*concld.*			
		Elephants' tusks, each less than 10 lbs.(other than hollows, centres, and points).	cwt.	260 0	25 per cent.
		Sea-cow or moye teeth, each not less than 4 lb.	,,	275 0	25 ,,
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	220 0	25 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	130 0	25 ,,
53	9	MANURES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral superphosphates.	.....	.....	Free.
54	5	PRECIOUS STONES, unset and imported uncut, and Pearls, unset.	.....	.....	Free.
55	83	PRECIOUS STONES, unset and imported cut. (See serial No. 54)	.....	*Ad valorem*	25 per cent.
56	10	PULP OF WOOD, RAGS and other paper-making materials excluding wood pulp.	.....	.....	Free.
57	10*a*	RUBBER STUMPS, rubber seeds and raw rubber.	.....	.....	Free.
58	84	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified*	.....	*Ad valorem*	25 per cent.

* Under Government of India, Commerce Department, Notification No. 14, dated the 9th April 1932, unmanufactured Mica is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty
		III.—Articles wholly or mainly manufactured.			
		APPAREL.			
59	85	APPAREL, including drapery, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under Serial No. 60 and articles made of gold or silver thread, and articles made of silk or silk mixtures or of artificial silk or artificial silk mixtures and boots and shoes.	.....	*Ad valorem*	25 per cent.
59*a*	41*b*	Boots and Shoes	.....	*Ad valorem*	25 per cent. or 5 annas per pair, whichever is higher.
60	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	.....	.....	Free.
		ARMS, AMMUNITION AND MILITARY STORES.			
61	42	Subject to the exemptions specified in Serial No. 64—			Rs. a.
		(1) Firearms, including gas and air-guns gas and air rifles, and gas and air pistols, not otherwise specified (see Serial Nos. 65 and 165).	each	.....	18 12 } or 37½ per cent. *ad valorem* whichever is higher, *plus* 12½ per cent. *ad valorem*.
		(2) Barrels for the same, whether single or double.	„	.....	18 12
		(3) Main springs and magazine springs for firearms, including gas-guns, gas rifles and gas pistols.	„	.....	6 4

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			Rs. a.
		(4) Gun stocks and breech blocks.	each	.....	3 12
		(5) Revolver cylinders for each cartridge they will carry.	„	.....	2 8
		(6) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	„	.....	1 4
		(7) Machines for making, loading or closing cartridges for rifled arms.	.....	*Ad valorem.*	50 per cent.
		(8) Machines for capping cartridges for rifled arms.	.....	„	50 „
62	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	.....	„	50 „
63	126	Subject to the exemptions specified in serial No. 64, all ARTICLES, other than those specified in serial Nos. 61, 65 and 165, which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns which are dutiable as hardware under serial No. 84), all tools used for cleaning or putting together the same, all machines for making, loading,	.....	„	50 „

or 37½ per cent. *ad valorem*, whichever is higher *plus* 12½ per cent. *ad valorem*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.			
64	12	The following ARMS, AMMUNITION AND MILITARY STORES :—	.....	.....	Free.
		(*a*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, Military, Naval, Royal Air Force or Police uniform ;			
		(*b*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer belongs, or, in the case not attached to any corps, by the officer commanding the station or district in which such officer is serving, or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment;			
		(*c*) Swords for presentation as army or volunteer prizes;			
		(*d*) Arms, ammunition and military stores, imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India being a unit notified in pursu-			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
		ance of the first Schedule to the Indian Extradition Act, 1903.			
		(*e*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.*			
65	86A	ORNAMENTAL Arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and *dahs* intended exclusively for domestic, agricultural and industrial purposes.	.....	*Ad valorem.*	25 per cent.
66	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.†	.....	*Ad valorem.*	25 per cent.

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, 22 Inch Adapters imported by officers commanding a unit of the Army in India for the instruction of their men are also exempt from payment of import duty.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, certain specified explosives specially adapted for use in dangerous coal mines are exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CHEMICALS, DRUGS AND MEDICINES.			
67	13	ANTI-PLAGUE SERUM ...	.....	.....	Free.
68	13A	BLEACHING PASTE AND BLEACHING POWDER.	.....	.....	Free.
68A	127	Camphor	.....	*Ad valorem.*	50 per cent.
		Tariff values.			
		Camphor, refined, other than powder.	lb.	1 14 0	50 ,,
		Camphor, powder, other than synthetic.	,,	1 6 0	50 ,,
		Camphor, synthetic tablets and slabs.	,,	1 11 0	50 ,,
		Camphor, synthetic, powder.	,,	1 1 0	50 ,,
69	59	COPPERAS, green ...	.....	*Ad valorem.*	2½ per cent.
		Tariff value—			
		Copperas, green, if imported in bulk.	cwt.	4 8 0	2½ ,,
70	42B	OPIUM and its alkaloids, and their derivatives.	seer of 80 tolas.	.....	Rs. 30 or 18¾ per cent. *ad valorem* whichever is higher.
71	14	CINCHONA BARK and the alkaloids extracted therefrom including Quinine and alkaloids derived from other sources which are chemically identical with alkaloids extracted from cinchona bark.	.....	.....	Free.
72	141B	Heavy Chemicals, the following:—			Rs. a. p.
		(i) Acid, hydrochloric.	cwt.	.....	3 3 3
		(2) Acid, nitric—			
		having a density at 15° C. of not more than 1·42 grammes per cubic centimetre.	cwt.	.....	4 8 6
		having a density at 15° C. of more than 1·42 grammes per cubic centimetre.	cwt.	.....	6 7 9

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			Rs. a. p.
		(3) Acid, sulphuric ...	cwt.	.....	1 9 0
		(4) Alum, namely, ammonia alum, potash alum or soda alum.	,,	.....	1 2 9
		(5) Aluminium sulphate or hydrated aluminium sulphate including, aluminoferric and alum cake—			
		containing not more than 0·01 per cent. of iron ;	,,	.....	1 0 3
		containing more than 0·01 per cent. of iron.	,,	.....	0 11 3
		(6) Copper sulphate or hydrated copper sulphate.	,,	.....	3 12 0
		(7) Magnesium chloride	,,	.....	0 8 9
		(8) Magnesium sulphate or hydrated magnesium sulphate—			
		containing not more than 50 per cent. of magnesium sulphate ;	,,	.....	1 9 0
		containing more than 50 per cent of magnesium sulphate.	,,	.....	3 2 0
		(9) Sodium sulphate or hydrated sodium sulphate—			
		containing not more than 50 per cent. of sodium sulphate.	,,	.....	0 7 6
		containing more than 50 per cent. of sodium sulphate.	,,	.....	1 0 3
		(10) Sodium sulphide or hydrated sodium sulphide.	,,	.....	1 12 9

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutary Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	Rs. a. p.
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
		(11) Zinc chloride or zinc chloride solution : Provided that the duty on any article included in this item shall in no case be less than the duty which would be charged if the article were included in Part V of the Statutory Schedule (*i.e.*, 25 per cent. *ad valorem.*)	cwt.	.....	5 6 3
73	14B	SULPHUR	.....	.....	Free.
74	88	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified.*	.....	*Ad valorem.*	25 per cent.
		Tariff values—			
		Alkali, Indian (sajjikhar)	cwt.	3 8 0	25 ,,
		Ammonia gas, anhydrous including compressed or liquified gas.	lb.	0 9 0	25 ,,
		Ammonium carbonate or bicarbonate.	cwt.	24 0 0	25 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline.	,,	15 0 0	25 ,,
		Salammoniac, sublimed.	,,	23 8 0	25 ,,
		Other sorts, including compressed.	,,	17 8 0	25 ,,
		Arsenic (China mansil).	,,	55 0 0	25 ,,
		Calcium carbide ...	,,	14 0 0	25 ,,

* Under Government of India, Finance Department (Central Revenues) Notifications Nos. 14 dated the 9th April 1932, calcium acetate and radium salts are exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CHEMICALS, DRUGS AND MEDICINES—*concld.*			
		Tariff values.—contd.			
		Calcium chloride ..	cwt.	4 4 0	25 per cent.
		Carbonic acid gas including compressed or liquified gas.	lbs.	0 3 6	25 ,,
		Chlorate of potash ...	cwt.	20 0 0	25 ,,
		Chlorine ...	lb.	0 5 6	25 ,,
		Menthol (Peppermint) crystals	oz.	0 12 0	25 ,,
		Naphthalene balls ...	cwt.	12 8 0	25 ,,
		Potassium bichromate..	,,	30 0 0	25 ,,
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	6 0 0	25 ,,
		Soda caustic, flake ...	,,	14 0 0	25 ,,
		,, ,, powdered	,,	14 4 0	25 ,,
		,, ,, solid ...	,,	11 0 0	25 ,,
		,, crystals	,,	6 8 0	25 ,,
		Sodium bicarbonate ...	,,	7 8 0	25 ,,
		Sodium bichromate	,,	24 8 0	25 ,,
		Sodium Silicate (in liquid form)	,,	8 0 0	25 ,,
		Tartaric acid in kegs or in bulk.	,,	84 0 0	25 ,,
		Trona or natural soda, uncalcined.	,,	4 0 0	25 ,,
		Assafœtida (hing) ...	,,	93 0 0	25 ,,
		,, coarse (hingra).	,,	28 0 0	25 ,,
		Banslochan (bamboo camphor).	lb.	1 4 0	25 ,,
		Calumba root... ...	cwt.	5 0 0	25 ,,
		China root (chobchini), rough.	,,	15 0 0	25 ,,
		China root (chobchini), scraped.	,,	27 0 0	25 ,,
		Cubebs	,,	52 0 0	25 ,,
		Galangal, China ...	,,	11 4 0	25 ,,
		Salep	,,	200 0 0	25 ,,
		Storax, Liquid (rose mellos or salaras).	,,	30 8 0	25 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CONVEYANCES.			
75	142	COAL-TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel—			
		(*a*) if of British manufacture.	ton.	.....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher.
		(*b*) if not of British manufacture.	,,	.....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher. *plus* Rs. 18-12 per ton.
76	87	CONVEYANCES not specified in Serial No. 75, namely, tramcars, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrickshas, bath-chairs, perambulators, trucks, wheelbarrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, motor cycles or motor scooters (*see* Serial No. 75).	.....	*Ad valorem.*	25 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CONVEYANCES—*contd.*			
77	42A.	MOTOR-CARS, motor cycles, and motor-scooters, and articles (other than rubber tyres and tubes) adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for other purposes than as parts and accessories of motor-vehicles included in this item or in Serial No. 76 shall be dutiable at the rate of duty specified for such articles.	... ..	*Ad valorem.*	37½ per cent.
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
78	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, hay-presses, potato diggers, latex spout, spraying machines, powder blowers, white-ant exterminating machines, beet pullers, broadcast seeders, corn pickers, corn shellers, culti-packers,	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
		drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers soil graders and rakes; also agricultural tractors; also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.*			
79	129	ARTICLES PLATED WITH GOLD AND SILVER excluding surgical instruments.†	.....	*Ad valorem.*	50 per cent.
80	128	CLOCKS AND WATCHES, and parts thereof.	.....	„	50 „
81	89	CUTLERY, excluding plated cutlery (*see* Serial No. 79).	.....	„	25 „

* Under Government of India, Finance Department (Central Revenues) Notification No. 14 dated the 9th April 1932 following agricultural machines and implements, namely flame throwers for attachment to Spraying machines designed for the extermination of locusts and latex cups, are exempt from payment of import duty.

† Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, read with section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, articles of imitation jewellery (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1-5 per cent., are liable to duty at 25 per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Name of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
82	16	The following DAIRY AND POULTRY FARMING APPLIANCES, namely, cream separators, milking machines, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk bottle fillers and cappers, apparatus specially designed for testing milk and other dairy produce, and incubators; also component parts of these appliances provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy and poultry farming purposes.	.....	.....	Free.
82A	90B	Domestic Refrigerators...	.....	*Ad valorem.*	25 per cent
82B	128A	Electric Bulbs ...	.....	,,	50 ,,
83	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to	.....	,,	25 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
		consume less than 187 watts; bare or insulated copper wires and cables, any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, and wires and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.			
84	90	HARDWARE, IRON MONGERY AND TOOLS, all sorts, not otherwise specified.	.....	*Ad valorem.*	25 per cent.
		Tariff value—			
		Crown corks	gross.	0 10 0	25 ,,
85	17	INSTRUMENTS, APPARATUS AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
86	130	MUSICAL INSTRUMENTS and parts thereof.	.....	*Ad valorem.*	50 per cent.
87	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by, or under the orders of, a Railway Administration.	.....	,,	15§ ,,
88	18	WATER LIFTS, SUGAR-MILLS, SUGAR CENTRIFUGES, SUGAR PUG MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power and pans for boiling Sugar-cane Juice.	.....	.....	Free.
88A	43	Wireless reception instruments and apparatus, and component parts thereof, including all electric valves, amplifiers and loud speakers which are not specially designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed.	.....	*Ad valorem.*	50 per cent.
89	91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, (including plated	.....	*Ad valorem.*	25 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		CUTLERY, HARDWARE IMPLEMENTS AND INSTRUMENTS—*concld.*			
		surgical instruments and parts thereof, not otherwise specified *			
		DYES AND COLOURS.			
90	58A	DYES DERIVED from coal-tar and coal-tar derivatives used in any dyeing process.	.....	*Ad valorem.*	10 per cent.
		Tariff values.			
		Alizarine, moist—			
		(*a*) not exceeding 16 per cent.	cwt.	50 0 0	10 „
		(*b*) over 16 per cent. not exceeding 20 per cent.	„	60 0 0	10 „
		(*c*) exceeding 20 per cent.	„	120 0 0	10 „

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, read with Section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, the following wireless apparatus is liable to duty at 3½ per cent. *ad valorem* :—

(i) apparatus for wireless reception [excluding apparatus specially designed for the reception of broadcast wireless and apparatus of the description specified in clause (ii)] and component parts of such apparatus, when imported under cover of a certificate issued by the Director-General of Posts and Telegraphs to the effect that he is satisfied that the apparatus to be imported is for use in commercial wireless communication ;

(ii) apparatus for wireless reception incorporated in a single unit with transmitting apparatus ;

(iii) wireless transmission apparatus and component parts thereof :

Provided that nothing shall be deemed to be a component part of apparatus for wireless telegraphy or telephony for the purpose of this exemption unless it is essential for the working of such apparatus and has been given for that purpose some special shape or quality that would not be essential for its use for any other purpose

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		DYES AND COLOURS —*contd.*		Rs. a. p.	
		Tariff values—contd.			
		Alizarine, dry—			
		(*a*) not exceeding 40 per cent.	lb.	1 8 0	10 per cent.
		(*b*) exceeding 40 per cent.	,,	3 0 0	10 ,,
		Congo red	,,	0 10 0	10 ,,
		Coupling dyes of the naphthol group—			
		(*a*) Naphthols, rapid fast colours (rapid salts and basis.)	,,	5 0 0	10 ,,
		(*b*) Other salts ...	,,	1 12 0	10 ,,
		Vats—			
		(*a*) Indigo	,,	1 4 0	10 ,,
		(*b*) Other sorts—			
		(i) Paste ...	,,	2 8 0	10 ,,
		(ii) Powder ..	,,	8 0 0	10 ,,
		Sulphur black ...	,,	0 7 0	10 ,,
		Metanil yellow ...	,,	0 13 0	10 ,,
		Auramine of concentration of 15 per cent. or less.	,,	0 11 0	10 ,,
		Rhodamine of concentration of 15 per cent. or less (Carthamines).	,,	0 11 0	10 ,,
		Aniline salts.. ...	,,	0 7 0	10 ,,
		All others	,,	1 5 0	10 ,,
91	92	DYEING AND TANNING SUBSTANCES all sorts NOT OTHERWISE SPECIFIED AND PAINTS AND COLOURS and painters' materials, all sorts.	.....	*Ad valorem.*	25 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		DYES AND COLOURS —*contd.*		Rs. a. p.	
		Tariff values— contd.			
		Cochineal	lb.	1 7 0	25 per cent.
		Gallnuts, Persian ...	cwt.	46 8 0	25 „
		Gamboge	lb.	1 6 0	25 „
		Turmeric	cwt.	25 0 0	25 „
		Vermilion, Canton ...	Box of 90 bundles.	250 0 0	25 „
		FURNITURE, CABINET-WARE AND MANUFACTURES OF WOOD.			
92	93	FURNITURE, CABINET-WARE and all other manufactures of wood not otherwise specified.	.....	*Ad valorem.*	25 per cent.
		GLASSWARE AND EARTHENWARE.			
93	94	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts, except glass bangles and beads and false pearls (*see* Serial No. 129A.)	.....	„	25 per cent.
		Tariff values.			
		Aerated water bottles, empty—			
		Codd's pattern—			
		Under 10 ozs. ...	gross.	26 0 0	25 per cent.
		10 ozs.	„	27 0 0	25 „
		Over 10 ozs.	„	29 0 0	25 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*contd.*			
		Crown cork pattern—			
		7 ozs. and under ...	gross.	15 8 0	25 per cent.
		Over 7 ozs. upto and including 10 ozs.	„	17 12 0	25 „
*		Over 10 ozs.	„	20 0 0	25 „
		HIDES AND SKINS AND LEATHER.			
95	95	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	.....	*Ad valorem*	25 „
		MACHINERY.			
96	59A	MACHINERY, namely, such of the following articles as are not otherwise specified :— (1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts; (2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal	.....	*Ad valorem*	10 per cent.

* There is no entry bearing Serial No. 94

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		MACHINERY—*contd.*			
		labour or which, before being brought into use require to be fixed with reference to other moving parts ;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose ;			
		(4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials(other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton ;			
		(5) bars hard-drawn electrolytic copper wires and cables, and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		MACHINERY—*contd.*			
		as parts of a transmission system, and the fittings thereof.			
		Note.—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
97	59B	The following textile machinery and apparatus by whatever power operated, namely:—Healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cords; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing	.....	*Ad valorem*	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		MACHINERY—*contd.*			
		machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank-boilers; cotton carding and spinning machines; mail eyes; lingoes; comber boards and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel and roller skins.			
98	59C	PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones,	.....	*Ad valorem.*	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MACHINERY—*contd.*			
		stereo-blocks, wood blocks, half-tone blocks, electrotype blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic naprollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses; arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with sides perforation to be used after further perforation for type casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines and clarified liquid glue but excluding ink and paper.	.....		
99	59D	COMPONENT PARTS OF MACHINERY, as defined in Serial Nos. 96, 97 & 98, namely, such parts only as are essential	.....	*Ad valorem.*	10 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		MACHINERY—*contd.*			
		for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose			
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			
99A	43A	Cotton, hair and canvas ply belting for machinery.	.....	*Ad valorem.*	6¼ per cent.
99B	43B	Rubber-Insulated Copper Wires and Cables, no core of which other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	.....	"	6¼ "

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		MACHINERY—*concld.*			
100	96	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	.....	*Ad valorem.*	25 per cent.
		METALS, IRON AND STEEL.			
101*a*	60	IRON ALLOYS	.....	,,	15½ per cent.
101*b*	143	IRON ANGLE, channel and tee—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton.	.....	Rs. 26-4 or 21½ per cent. *ad valorem* whichever is higher.
		(ii) not of British manufacture.	,,	.....	Rs. 26-4 or 21½ per cent. *ad-valorem*, which ever is higher, *plus* Rs. 18-12 per ton.
		(*b*) not fabricated, kinds other than galvanized, tinned or lead-coated and other than Crown or superior qualities—			
		(i) of British manufacture.	,,	.....	Rs. 23-12.
		(ii) not of British manufacture.	,,	.....	Rs. 37-8.
101*c*	60	IRON ANGLE, channel and tee, not otherwise specified (*see* Serial No. 101*b*)	.....	*Ad valorem.*	15½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		Tariff values—			
		Angle, channel and tee—			
		Crown and superior qualities, not fabricated.	ton.	210 0 0	15⅝ per cent.
		Other kinds, not fabricated, if galvanized, tinned or lead-coated.	,,	210 0 0	15⅝ ,,
101*d*	144	IRON, common bar not galvanized, tinned or lead-coated if not of any shape and dimension specified in clause (*a*) or clause (*c*) of Serial No. 102*c*—			
		(i) of British manufacture.	ton.	.....	Rs. 32-8.
		(ii) not of British manufacture.	,,	.....	Rs. 46-4.
101*e*	60	IRON bar and rod not otherwise specified (*see* Serial No. 101*d*).	.....	*Ad valorem.*	15⅝ per cent.
		Tariff values—			
		Bar and rod—			
		Qualities superior to Grade A of the British Engineering Standard Association.	ton.	375 0 0	15⅝ ,,
		Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	,,	210 0 0	15⅝ ,,
		½ inch and under in diameter or thickness.	,,	240 0 0	15⅝ ,,
		Common, if galvanized, tinned or lead-coated.	,,	220 0 0	15⅝ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Name of Articles.	Per	Tariff Values.	Duty.
				Rs. a. p.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
101*f*	60	IRON, pig	.....	*Ad valorem.*	15½ per cent.
		Tariff value—			
		Iron, pig	ton.	73 0 0	15½ „
101*g*	60	IRON rice bowls	.....	*Ad valorem.*	15½ „
		Tariff value—			
		Iron rice bowls ...	cwt.	19 8 0	15½ „
102*a*	62	STEEL, angle and tee if galvanized, tinned or lead-coated.	.....	*Ad valorem.*	15½ „
		Tariff value—			
		Angle and tee, if galvanized, tinned or lead-coated, not fabricated.	ton.	210 0 0	15½ „
102*b*	151	STEEL, angle and tee, not otherwise specified (*see* Serial No. 102*a*) and beam, channel, zed, trough and piling—			
		(*a*) fabricated—			
		(i) of British manufacture.	„	.....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	„	.....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 18-12 per ton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		(*b*) not fabricated—			
		(i) of British manufacture.	ton.	.....	Rs. 23-12.
		(ii) not of British manufacture.	,,	.....	Rs. 37-8.
102*c*	62	STEEL, bar and rod, the following kinds—	.....	*Ad valorem.*	15½ per cent.
		(*a*) shapes specially designed for the reinforcement of concrete, if the smallest dimension is under ½ inch;			
		(*b*) all shapes and sizes, if—			
		(i) of alloy, crucible, shear, blister or tub steel, or			
		(ii) galvanized or coated with other metals, or			
		(iii) planished or polished, including bright steel shafting;			
		(*c*) other qualities, if of any of the following shapes and sizes—			
		(i) rounds not over $\frac{7}{16}$ inch diameter,			
		(ii) squares not over $\frac{7}{16}$ inch side,			
		(iii) flats, if under 1 inch wide and not over ½ inch thick,			
		(iv) flats not under 8 inches wide and not over ½ inch thick,			
		(v) ovals, if the dimension of the major axis is not less than twice that of the minor axis,			
		(vi) all other shapes, any size.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		Tariff values.			
		Bar and rod—			
		Galvanized or coated with other metals, all shapes and sizes.	ton.	210 0 0	15⅝ per cent.
		Planished or polished, including bright steel shafting, all shapes and sizes.	"	200 0 0	15⅝ "
102*d*	152	STEEL, bar and rod, not otherwise specified (*see* Serial No. 102*c*)—			
		(i) of British manufacture.	"	.....	Rs. 32-8.
		(ii) not of British manufacture.	"	.....	Rs. 46-4.
102*e*	62	STEEL (other than bars), alloys, crucible, shear, blister and tub.	.....	*Ad valorem.*	15⅝ per cent.
102*f*	62	STEEL (other than bars), made for springs and cutting tools by any process.	.....	"	15⅝ "
102*g*	62	STEEL, ingots, blooms and billets, and slabs of a thickness of 1½ inches or more.	.....		15⅝ "
102*h*	153	STEEL STRUCTURES, fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well curbs, trestles, towers and similar structures or for parts thereof, but not including builders' hardware (*see* Serial No. 84) or any of the articles			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		specified in Serial Nos. 76, 96, 99 or 159—			
		(i) of British manufacture.	ton.	.....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	„	.....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 18-12 per ton.
102*i*	154	STEEL, tinplates and tinned sheets, including tin taggers and cuttings of such plates, sheets or taggers.	„	.....	Rs. 60.
103*a*	61	IRON or Steel anchors and cables.	.....	*Ad valorem.*	15⅝ per cent.
103*b*	145	IRON or Steel bolts and nuts, including hook-bolts & nuts for roofing and fish bolts and nuts.	cwt.	.....	Rs. 2-13.
103*c*	61	IRON or Steel expanded metal.	.....	*Ad valorem*	15⅝ per cent.
103*d*	61	IRON or Steel hoops and strips.	.....	„	15⅝ „
103*e*	145A	IRON or Steel rivets ...	cwt.	.....	Rs. 2-8.
103*f*	61	IRON or Steel nails, and washers, all sorts not otherwise specified.	.....	*Ad valorem.*	15⅝ per cent.
		Tariff values.			
		Nails, and washers—			
		Nails, rose, deck, and flat-headed.	cwt	16 0 0	15⅝ „
		Nails, bullock and horse-shoe.	„	36 8 0	15⅝ „
		Panel pins, 16 gauge and smaller.	„	12 0 0	15⅝ „
		Washers, black, structural.	„	9 12 0	15⅝ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
103*g*	146	IRON or Steel pipes and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets—			
		(*a*) galvanized* ..	ton.	.....	Rs. 41-4 or 21½ per cent. *ad valorem* whichever is higher.
		(*b*) not galvanized—			
		(i) not under ⅛ inch thick—			
		of British manufacture.	,,	.....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher.
		not of British manufacture.	,,	.....	Rs. 26-4 or 21½ per cent. *ad valorem* whichever is higher, *plus* Rs. 18-12 per ton.
		(ii) under ⅛ inch thick—			
		of British manufacture.	,,	.....	Rs. 48-12 or 21½ per cent. *ad valorem* whichever is higher.
		not of British manufacture.	,,	.....	Rs. 48-12 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 32-8 per ton.
103*h*	61	IRON or Steel pipes and tubes; also fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks and the like, excluding pipes,	.....	*Ad valorem.*	15⅝ per cent.

* Under Government of India, Commerce Department Notification No. 260-T. (127), dated the 30th December 1930, as amended by Notification No. 260-T. (135), dated the 30th March 1932, and read with section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, galvanized iron or steel pipes and tubes and fittings therefor, if riveted or otherwise built up of plates or sheets, are liable to duty at Rs. 91-4 per ton or 21½ per cent. *ad valorem*, whichever is higher, till the 31st March 1933.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* METALS, IRON AND STEEL—*contd.* tubes and fittings therefor otherwise specified (*see* Serial No. 103*g*).		Rs. a. p.	
103*i*	147	IRON or Steel plates or sheets (including cuttings, discs and circles) not under ⅛ inch thick and not of cast iron—			
		(*a*) fabricated, all qualities—			
		(i) of British manufacture.	ton.	.....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher.
		(ii) not of British manufacture.	„	.....	Rs. 26-4 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 18-12 per ton.
		(*b*) not fabricated, chequered and ship, tank, bridge and common qualities—			
		(i) of British manufacture.	„	.....	Rs. 25.
		(ii) not of British manufacture.	„	.....	Rs 45.
103*j*	61	IRON or Steel plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick, not otherwise specified (*see* Serial Nos. 102*h*, 102*i*, 103*g*, and 103*i*), whether fabricated or not.	...	*Ad valorem.*	15⅝ per cent.
		Tariff values. Plates and sheets (including cuttings, discs and circles) not under ⅛ inch thick—			
		Boiler fire-box and special qualities, not fabricated.	ton.	240 0 0	15⅝ „
		Galvanized, plain, not fabricated.	„	205 0 0	15⅝ „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
103*k*	61	IRON or Steel sheets (including cuttings, discs and circles) under ¼ inch thick, whether fabricated or not, if coated with metals other than tin or zinc.	.....	*Ad valorem.*	15⅝ per cent.
103*l*	148	IRON or Steel sheets (including cuttings, discs and circles) under ¼ inch thick—			
		(*a*) fabricated—			
		(i) galvanized * ...	ton.	.....	Rs. 41-4 or 21½ per cent. *ad valorem*, whichever is higher.
		(ii) all other sorts not otherwise specified (*see* Serial No. 103*k*)—			
		of British manufacture.	,,	.....	Rs. 48-12 or 21½ per cent. *ad valorem*, whichever is higher.
		not of British manufacture.	,,	.....	Rs. 48-12 or 21½ per cent. *ad valorem*, whichever is higher, *plus* Rs. 32-8 per ton.
		(*b*) not fabricated—			
		(i) galvanized * ...	,,	.....	Rs. 83-12.
		(ii) all other sorts not otherwise specified (*see* Serial Nos. 102*i* and 103*k*)—			
		of British manufacture.	,,	.....	Rs. 43-12.
		not of British manufacture.	,,	.....	Rs. 73-12.

* Under Government of India, Commerce Department Notification No. 260-T, (127), dated the 30th December 1930, as amended by Notification No. 260-T. (135), dated the 30th March 1932, and read with section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, galvanized iron or steel sheets including cuttings, discs and circles) under ¼ inch thick are liable to duty, if fabricated, at Rs. 91-4 per ton or 21½ per cent. *ad valorem*, whichever is higher, and if not fabricated, at Rs 83-12 per ton, till the 31st March 1933.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
103m	150	IRON or Steel Railway Track material—			
		A. Rails (including tramway rails the heads of which are not grooved)—			
		(*a*) (i) 30 lbs. per yard and over.	ton.	.....	Rs. 16-4.
		(ii) fish-plates therefor.	"	.....	Rs. 7-8 or 12½ per cent. *ad valorem*, which ever is higher.
		(*b*) under 30 lbs. per yard and fish-plates, therefor—			
		if of British manufacture.	"	.....	Rs. 32-8.
		if not of British manufacture.	"	.....	Rs. 46-4.
		B. Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts for tramway rails the heads of which are not grooved—			
		(i) for rails 30 lbs. per yard and over.	"	.....	Rs. 17-8 or 21½ per cent. *ad valorem*, which-ever is higher.
		(ii) for rails under 30 lbs. per yard—			
		of British manufacture.	"	.....	Rs. 36-4 or 21½ per cent. *ad-valorem*, which-ever is higher.
		not of British manufacture.	"	.....	Rs. 36-4 or 21½ per cent. *ad valorem*, which-ever is higher, *plus* Rs. 15 per ton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
103*m* *contd.*	150	C. Sleepers, other than cast iron.	ton.	.....	Rs. 12-8 or 12½ per cent. *ad valorem* whichever is higher.
		D. Spikes (other than dog-spikes) and tie-bars: of British manufacture.	,,	.....	Rs. 32-8.
		not of British manufacture.	,,	.....	Rs. 46-4.
		E. Dog spikes	cwt.	.....	Rs. 2-13-0.
		F. Gibs, cotters, keys, distance pieces and other fastenings for use with iron or steel sleepers.	,,	.....	Rs. 2-8-0.
103*n*	61	IRON or Steel Railway track material not otherwise specified including bearing plates, cast iron sleepers and lever-boxes.	.....	*Ad valorem.*	15⅝ per cent.
*					
103*p*	61	IRON or Steel Tramway track material, not otherwise specified (*see* Serial No. 103*m*), including rails, fish-plates, tie-bars, switches, crossings and the like materials of shapes and sizes specially adapted for tramway tracks.	.....	,,	15⅝ ,,
103*q*	61	IRON or Steel barbed or stranded fencing-wire and wire-rope.	.....	,,	15⅝ ,,
"103*r*	149	Iron or steel— (*a*) Wire, other than barbed or stranded fencing-wire, wire rope or wire-netting; and (*b*) Wire nails.	ton.	.....	Rs. 45.

* There are no entries bearing Serial Nos. 103*o* and 103*r*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III—Articles wholly or mainly manufactured—*contd.* METALS, IRON AND STEEL—*concld.*		Rs. a. p.	
*					
103*s*	61	IRON or Steel (other than bar or rod) specially designed for the reinforcement of concrete.	.....	*Ad valorem*,	15⅝ per cent.
103*t*	149A	IRON or Steel, the original material (but not including machinery) of any ship or other vessel intended for inland or harbour navigation which has been assembled abroad, taken to pieces and shipped for reassembly in India: Provided that articles dutiable under this item shall not be deemed to be dutiable under any other item.	ton.	.....	Rs. 28-12 or 12½ per cent. *ad valorem*, whichever is higher.
104	97	All sorts of Iron and Steel and manufactures thereof, not otherwise specified. *Tariff values.*— IRON AND STEEL CANS OR DRUMS— When imported containing kerosene and motor spirit, namely:—	.....	*Ad valorem.*	25 per cent.
		Cans, tinned, of four gallons capacity.	can.	0 8 0	25 „
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps.	can or drum.	1 8 0	25 „
		(*b*) ordinary ...	„	0 6 0	25 „
		Drums of four gallons capacity—			
		(*a*) with faucet caps.	drum	2 3 0	25 „
		(*b*) ordinary ...	„	1 8 0	25 „

* There are no entries bearing Serial Nos. 103*o* and 103*r*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the statutory schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* METALS, OTHER THAN IRON AND STEEL.			
105	19	CURRENT COIN of the Government of India.	.....	.....	Free.
106	20	GOLD BULLION and coin and gold sheets and plates which have undergone no process of manufacture subsequent to rolling.	.....	.....	Free
107	131	GOLD PLATE, gold leaf and GOLD MANUFACTURES, all sorts not otherwise specified.	.....	*Ad valorem*	50 per cent.
107A	43 BB	SILVER BULLION AND COIN, not otherwise specified, and silver sheets and plates which have undergone no process of manufacture subsequent to rolling.	Ounce.	.....	Seven annas and six pies.
108	132	SILVER PLATE, AND SILVER MANUFACTURES, all sorts not otherwise specified.	.....	*Ad valorem*	50 per cent.
108A	154A	SILVER THREAD AND WIRE (including so-called gold thread and wire mainly made of silver) and silver leaf; including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of a like nature, of whatever metal made.†	.....	*Ad valorem*	62½
109	39A	TIN, block	ton.	.....	Rs. 312-8
110	20A	ZINC, unwrought, including cakes, ingots, tiles (other than boiler tiles), hard or soft slabs and plates, dust, dross and ashes; and broken zinc.	...	.....	Free.

† "Under Government of India, Finance Department (Central Revenues Notification No. 14, dated the 9th April 1932, all the articles included in this item are liable to duty at 50 per cent. *ad valorem*."

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, OTHER THAN IRON AND STEEL—*contd.*			
111	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.*	.....	*Ad valorem.*	25 per cent.
		Tariff values—			
		Aluminium circles ...	lb.	0 10 0	25 per cent.
		,, sheets, plain	,,	0 9 6	25 ,,
		Brass, patent or yellow metal, sheets and sheathing, weighing 1 lb. or above per square foot, and braziers and plates.	cwt.	32 4 0	25 ,,
		Brass, patent or yellow metal (including gunmetal) ingots.	cwt.	30 0 0	25 per cent.
		Brass, patent or yellow metal, (including gunmetal), old.	,,	25 4 0	25 ,,
		Copper, braziers, sheets, plates and sheathing.	,,	41 4 0	25 ,,
		Copper, old	,,	32 8 0	25 ,,
		Copper pigs, tiles, ingots, cakes, bricks and slabs	,,	42 0 0	25 ,,
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	1 6 0	25 ,,
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	,,	1 6 0	25 ,,
		Lead, pig	cwt.	15 0 0	25 ,,
		Quicksilver	lb.	4 0 0	25 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, radium is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		PAPER, PASTEBOARD, AND STATIONERY.			
112	99	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post and postage stamps whether used or unused and paper money and paper and stationery otherwise specified.	.....	*Ad valorem*	25 per cent.
		Tariff values—			
		Old newspapers in bales and bags.	cwt.	3 14 0	25 per cent.
		Printing paper (excluding chrome, marble, flint, poster and stereo) in which the mechanical wood pulp amounts to not less than 70 per cent. of the fibre content, glazed or unglazed, white or grey.	lb.	0 1 6	25

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* PAPER, PASTEBOARD AND STATIONERY —*contd.*		Rs. a. p.	
		Packing and wrapping paper—			
		Machine-glazed pressings.	lb.	0 1 9	25 per cent.
		Manilla, machine glazed or unglazed, and sulphite envelope.	,,	0 2 0	25 ,,
		Kraft and imitation kraft.	,,	0 2 0	25 ,,
		Strawboards	cwt.	5 8 0	25 ,,
113	155	Printing paper (excluding chrome, marble, flint, poster and stereo), all sorts which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 70 per cent. of the fibre content.	lb.	.....	One anna and three pies.
114	156	Writing Paper—			
		(*a*) Ruled or printed forms (including letter paper with printed headings) and account and manuscript books and the binding thereof.	lb.	.....	One anna and three pies or 18¾ per cent. *ad valorem*, whichever is higher.
		(*b*) All other sorts ...	,,	.....	One anna and three pies.
115	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	.....	.....	Free.
116	21A	POSTAGE STAMPS, whether used or unused.	.....	.....	Free.
116a	21B	Paper money	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule	Names of Articles.	Per.	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		RAILWAY PLANT AND ROLLING STOCK.			
117	63	RAILWAY materials for permanent-way and rolling-stock, namely, Sleepers other than iron and steel, and fastenings therefor; bearing plates, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks; also cranes, water cranes and water tanks, when imported by, or under the orders of a railway administration: Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein: Provided also that articles of machinery as defined in Serial No. 96 or No. 99 shall not be deemed to be included hereunder.		*Ad valorem*	15½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* RAILWAY PLANT AND ROLLING STOCK—*concld.*			
118	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in serial No. 117, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose: Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	.....	*Ad valorem*	15½ per cent.
		YARNS AND TEXTILE FABRICS.			
119	43C	Artificial silk yarn and thread.	.....	*Ad valorem*	18½ per cent.
120	156	COTTON PIECE-GOODS (other than fents of not more than nine yards in length)— (a) plain grey, that is, not bleached or dyed in the piece, if imported in pieces which either are without woven headings or contain any length of more than nine yards which is not divided			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		YARNS AND TEXTILE FABRICS—*contd.*			
		by transverse woven headings—			
		(i) of British manufacture.	.....	*Ad valorem*	25 per cent. or 4⅜ annas per pound, whichever is higher.
		(ii) not of British manufacture.	.....	,,	31¼ per cent. or 4⅜ annas per pound, whichever is higher.
		(*b*) others—			
		(i) of British manufacture.	.....	,,	25 per cent.
		(ii) not of British manufacture.	.....	,,	31¼ per cent.
121	44	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	.....	,,	6¼ per cent. or 1⅜ annas per lb. whichever is higher.
122	22	SECOND-HAND OR USED GUNNY BAGS OR CLOTH made of jute.	.....	.....	Free.
122*a*	45B	Yarn (excluding cotton yarn) such as is ordinarily used for the manufacture of belting for machinery.	.....	*Ad valorem*	6¼ per cent.
123	100	YARNS AND TEXTILE FABRICS, that is to say:—	.....	,,	25 ,,
		Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.			
		Flax, twist and yarn, and manufactures of flax.			
		Haberdashery and millinery, excluding articles made of silk or artificial silk & silk or artificial silk mixtures.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		YARNS AND TEXTILE FABRICS—*contd.*			
		Hemp manufactures.			
		Hosiery, excluding articles made of silk or artificial silk.			
		Jute, twist and yarn, and jute manufactures, excluding second-hand or used gunny bags or cloth.			
		Silk yarn, noils and warps, and silk thread.			
		Woollen yarn, knitting wool, and other manufactures of wool, including felt.*			
		All other sorts of yarns and textile fabrics, not otherwise specified.			
124	100A	SILK or artificial silk goods used or required for medical purposes, namely :—silk or artificial silk ligatures; elastic silk or artificial silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensory bandages, silk or artificial silk, abdominal belts, silk or artificial silk web catheter tubes, and oiled silk or artificial silk.	.....	*Ad valorem*	25 per cent.
125	45A	SILK or artificial silk mixtures, that is to say—(*a*) fabrics composed in part of some other textile	.....	"	34½ "

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, woollen waste and rags are exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		YARNS AND TEXTILE FABRICS—*contd.*			
		than silk or artificial silk and in which any portion either of the warp or of the weft but not of both is silk or artificialsilk ;			
		(*b*) fabrics not being silk or artificial silk on which silk or artificial silk is superimposed such as embroidered fabrics;			
		(*c*) articles made from such fabrics and not otherwise specified (*see* Serial No. 124).			
		N.B.—For tariff values under this item, *see* those marked with an asterisk (*)under Serial No. 126 below.			
*126	133	SILK or artificial silk piece-goods, and other manufactures of silk or artificial silk not otherwise specified (*see* Serial Nos. 124 and 125).	.....	*Ad valorem*	50 per cent.
		Tariff values—			
		Silk piece-goods (white or coloured, plain or figured, all lengths and all widths) and other manufactures of silk from Japan			

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, incandescent mantles made of artificial silk are liable to duty at 25 per cent. *ad valorem*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		and China (including Hongkong)—			
		Japan—			
		Paj, all kinds, including Habutai, Thama, Junken and Nankin, and including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), embossed and pine-apples but excluding all kinds of Shioji or Shin Paj.	lb.	12 9 0	
		Satins, Taffetas, and Kohakus, all kinds, including striped, printed, woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), and embossed.	"	13 12 0	
		Twill, all kinds ...	"	13 12 0	
		Jarina (gold embroidered).	"	16 0 0	
		Fugi and Boseki, all kinds.	"	6 8 0	
		Fancies, printed and woven, so-called (*i.e.*, swivel weave-work or Khakho embroidered), including Georgettes, crepes, ninons, gauzes, and all kinds of Shioji or Shin Paj.	"	18 8 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		YARNS AND TEXTILE FABRICS—*concld.*			
		Japan—concld.			
		Spun crepe, all kinds.	lb.	11 8 0	
		Silk embroideries and silk embroidered piece-goods, excluding Burmese scarves	,,	33 0 0	
		Dhuties, handkerchiefs, hosiery, mufflers, shawls, and scarves, excluding shawls with artificial silk fringes and Burmese scarves.	,,	22 8 0	
		Dupettas and China Silk patkas.	,,	14 8 0	
		Burmese scarves—			
		(*a*) Paj or Habutai	,,	31 0 0	
		(*b*) Other kinds ..	,,	38 0 0	
		*Cotton and silk mixed satins, embroidered.	,,	14 0 0	
		*Cotton and silk mixed satins, other kinds.	,,	5 4 0	
		Cotton and silk mixed hosiery.	,,	28 0 0	
		*Cotton and silk mixed Fugi and Boseki, all kinds.	,,	4 8 0	
		Silk Fents	,,	5 0 0	
		China (*including Hongkong but excluding Canton*)—			
		Honans, all kinds, and patkas.	,,	6 4 0	
		Shantungs, and Tussores, all kinds, including patkas.	,,	4 8 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		YARNS AND TEXTILE FABRICS—*concld.*			
		China (including Hongkong but excluding Canton)—concld.			
		Corded, all kinds, excepting white cords.	lb.	3 4 0	
		White cords, all kinds.	,,	7 12 0	
		Crepe, gauze, and paj, all kinds.	,,	14 8 0	
		Satins and fancies, all kinds, including loongies and stripes, Taffetas and Pagris, all kinds.	,,	13 0	
		Fugi and Boseki, all kinds.	,,	6 8 0	
		N.B.—The tariff values marked with an asterisk (*) are also applicable to silk mixtures under Serial No. 126 above.			
		MISCELLANEOUS.			
127	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	.....	*Ad valorem.*	2½ per cent.
128	23	ART, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.	.....	.....	Free

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
129	101	ART, works of, excluding those specified in Serial No. 128 and Serial No. 155.	.....	*Ad valorem.*	25 per cent.
129A	134	BANGLES, BEADS AND FALSE PEARLS.	.....	,,	50 ,,
		Tariff values—			
		Celluloid bangles—			
		Celluloid, plain, flat, with border and without border and grooved but excluding double border and those under ¼ inch (*i.e.*, 2 lines) width.	doz. pairs.	0 12 0	50 ,,
		Celluloid (rubber) rings excluding coils.	,,	0 3 0	50 ,,
		Celluloid, zigzag, all colours.	,,	0 3 0	50 ,,
		Glass Bangles—			
		China—			
		Nimuchi and pasalal	100 pairs	2 0 0	50 ,,
		Bracelet, Jadi and fancy, all kinds.	,,	4 0 0	50 ,,
		Rajawarakh, all kinds	,,	6 0 0	50 ,,
		Japan—			
		Reshmi or lustre all Colours—			
		Fancy (including all kinds of Vakmel or zigzag).	doz. pairs	0 1 9	50 ,,
		All others	,,	0 1 0	50 ,,
		Hollow or tube, all colours.	,,	0 2 1	50 ,,
		Sonerikada (golbala)—	,,	1 0 0	50 ,,
		Containing gold in their composition.			
		All others	,,	0 2 3	50 ,,
130	24	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music manu-	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
		scripts, and illustrations specially made for binding in books.			
131	102	BRUSHES AND BROOMS ...	.....	*Ad valorem.*	25 per cent.
132	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement (excluding Portland cement other than white Portland cement), chalk and lime, clay, pipes of earthenware, tiles, firebricks not being component parts of any article included in Serial No. 96 or No. 117, and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	.....	,,	25 ,,
133	104	CANDLES	.....	,,	25 ,,
134	8A	China clay	.....	... ..	Free.
135	105	CINEMATOGRAPH FILMS not exposed.	.....	*Ad valorem.*	25 per cent.
135A	134A	CINEMATOGRAPH FILMS, Exposed.	.....	*Ad valorem.*	37½ ,,
		Tariff values—			
		Exposed standard positive films, new or used	foot.	0 4 6	37½ ,,
136	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE, not otherwise specified.	.....	*Ad valorem.*	25 ,,
		Tariff value—			
		Coir yarn	cwt.	13 0 0	25 ,,
137	106 A	FIREWORKS specially prepared as danger or distress lights for the use of ships.	.....	*Ad valorem.*	25 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured.—*contd.*		Rs. a. p.	
		MISCELLANEOUS—*contd.*			
138	135	FIREWORKS not otherwise specified (*see* Serial No. 137).	.....	*Ad valorem.*	50 per cent.
139	107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	.....	,,	25 ,,
140	136	IVORY, manufactured not otherwise specified.	.....	,,	50 ,,
141	137	JEWELLERY AND JEWELS*	.....	,,	50 ,,
141A	24A	Light Ships	... ..	.....	Free.
142	159A	MATCHES, undipped splints and veneers—			
	(*a*)	(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	.....	Rs. a. p. 1 14 0
		(2) In boxes containing on the average more than 100 matches.	For every 25 matches or fraction thereof in each box, per gross of boxes.	.....	0 7 6
	(*b*)	UNDIPPED SPLINTS such as are ordinarily used for match making.	lb.	.....	0 5 7½
	(*c*)	VENEERS such as are ordinarily used for making boxes, including boxes and parts of boxes made of such veneers.	,,	.....	0 7 6
145	108	MATS AND MATTING ...	.....	*Ad valorem.*	25 per cent.

* Under Government of India, Finance Department (Central Revenues) Notification No. 14, dated the 9th April 1932, read with section 4 of the Indian Finance (Supplementary and Extending) Act, 1931, articles of imitation jewellery (including buttons and other fasteners), which consist of, or include, base metal plated with gold or silver and in which the proportion of precious metal to total metallic contents is less than 1·5 per cent., are liable to duty at 25 per cent. *ad valorem*.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS —*contd.*			
146	109	OIL CAKES	.....	*Ad valorem.*	25 per cent.
147	110	OIL CLOTH AND FLOOR CLOTH.	.....	,,	25 ,,
148	111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in Serial Nos. 96 and 117.	.....	,,	25 ,,
149	112	PERFUMERY, not otherwise specified.	.....	,,	25 ,,
		Tariff values.—			
		Gowla, husked and unhusked.	cwt.	58 0 0	25 ,,
		Kapurkachri (zedoary).	,,	21 0 0	25 ,,
		Patch leaves (patchouli)	,,	20 0 0	25 ,,
		Rose-flowers, dried ...	,,	21 0 0	25 ,,
150	113	PITCH, TAR AND DAMMER		*Ad valorem*	25 ,,
		Tariff values.—			
		Coal pitch	cwt.	3 6 0	25 ,,
		Stockholm pitch ...	,,	15 0 0	25 ,,
		Stockholm tar ...	,,	14 12 0	25 ,,
		Dammer Batu, unrefined	,,	7 4 0	25 ,,
151	114	POLISHES AND COMPOSITIONS.	... ...	*Ad valorem.*	25 ,,
152	46C	PORTLAND CEMENT excluding white Portland cement.	ton.	.....	Rs. 13 12
153	46D	PRINTER'S INK	.....	*Ad valorem.*	10 per cent.
153A	46	PRINTING TYPE	lb.	.....	One anna and three pies.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MISCELLANEOUS —*contd.*			
154	54	The following printing material, namely, leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture.	.....	*Ad valorem.*	2½ per cent.
155	138	PRINTS, ENGRAVINGS AND PICTURES, (including photographs and picture post cards), not otherwise specified.	.....	,,	50 ,,
156	55	RACKS for the withering of tea leaf.	.....	,,	2½ ,,
157	24B	ROPES, Cotton	.....	.....	Free.
158	115	RUBBER TYRES and other manufactures of rubber, not otherwise specified (*see* Serial No. 127.)	.....	*Ad valorem.*	25 per cent.
159	64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats and barges, imported entire or in sections: Provided that articles of machinery as defined in serial No. 96 or No. 99 shall, when separately imported, not be deemed to be included hereunder.	.....	,,	15½ ,,
160	140	SMOKERS' REQUISITES, excluding tobacco (Serial Nos. 27 to 30) and matches (Serial No. 142).	.....	*Ad valorem.*	50 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		MISCELLANEOUS —*concld.*		Rs. a. p.	
161	116	SOAP	.....	*Ad valorem.*	25 per cent.
		Tariff value— Soft Soap	cwt.	14 0 0	25 ,,
162	24C	STARCH AND FARINA ...	.....	.....	Free.
162A	24D	Stone prepared as for road metalling.	.....	.....	Free.
163	118	STONE AND MARBLE, and articles made of stone and marble but excluding stone prepared as for road metalling.	.....	*Ad valorem.*	25 per cent.
164	119	TOILET REQUISITES, not otherwise specified.	... ..	,,	25 ,,
165	141	TOYS, GAMES, PLAYING CARDS AND REQUISITES for games and sports, including bird shot, toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878; and bows and arrows.	.....	,,	50 ,,
165A	160	Wood Pulp	ton.	.....	Rs. 56-4. ,,
		Tariff values— Bird-shot	cwt.	30 0 0	50 per cent.
166	120	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	.....	*Ad valorem*	25 ,,

SCHEDULE II.—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
		IV.—Miscellaneous and Unclassified.		Rs. a. p.	
167	25	ANIMALS, living, all sorts.	.....	.....	Free.
167A	141A	BETELNUTS		*Ad valorem.*	37½ per cent.
		Tariff values—			
		Betelnuts (husked)—			
		Raw, or boiled whole, from Goa	Cwt.	13 8 0	37½ ,,
		Raw, or boiled whole, from Straits, Dutch East Indies and Siam	,,	11 8 0	37½ ,,
		Raw, whole, from Ceylon	,,	16 0 0	37½ ,,
		Raw, split (sun-dried) from Ceylon	,,	29 8 0	37½ ,,
		Boiled, split or sliced	,,	23 0 0	37½ ,,
168	121	CORAL	.....	*Ad valorem.*	25 ,,
169	57	FODDER, BRAN AND POLLARDS.	.....	,,	2½ ,,
169A	25A	Insignia and badges of official British and Foreign Orders.	.....	.....	Free.
169B	25B	Plants, living, all sorts.	.....	.....	,,
170	26	SPECIMENS, Models and Wall Diagrams illustrative of natural science, and medals and antique coins.	.....	.....	,,
171	122	UMBRELLAS, including parasols and sunshades, and fittings therefor.	.....	*Ad valorem.*	25 per cent.
		Tariff values—			
		Umbrella ribs other than nickelled, brassed, fluted or metal tipped—			
		Solid Flexus, all sizes—			
		From Japan ...	Dozen sets of 8.	1 4 0	25 ,,
		From other countries.	,,	2 4 0	25 ,,
		Solids, 23, 25 and 27 inches.	Dozen sets of 12.	3 3 0	25 ,,
		Solids, 16, 19 and 21 inches.	Dozen sets of 8.	1 2 0	25 ,,
172	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.	.....	*Ad valorem.*	25 ,,

SCHEDULE III.—EXPORT TARIFF.

No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.	Duty.
	JUTE, OTHER THAN BIMLIPATAM JUTE.			
1	RAW JUTE—		Rs. a. p.	Rs. a. p.
	(1) Cuttings	Bale of 400 lbs.	.....	1 4 0
	(2) All other descriptions.	„	.....	4 8 0
2	JUTE MANUFACTURES, when not in actual use as coverings, receptacles or bindings, for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine). *	Ton of 2,240 lbs.	.....	20 0 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified.†	„	.....	32 0 0
	HIDES AND SKINS.			
3	Raw Hides and Skins §...	.....	*Ad valorem.*	5 per cent.
	Tariff values— If exported from Burma—			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 3 3	5 „
	(*b*) Buffaloes (including calf skins).	„	0 2 3	5 „

* Under Government of India, Finance Department (Central Revenues) Notification No. 19, dated the 17th May 1930, bagging for raw cotton made from jute rove, weighing not less than 1¼ lb. per square yard and having a total of not more than 250 warp and weft threads per square yard, is liable to duty at Rs. 5-8-0 per ton.

† Under Government of India, Finance Department Notification No. 1428, dated the 17th November 1923, Jute Rags such as are used for paper making, are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

§ Under Government of India, Finance Department (Central Revenues) Notification No. 35, dated the 25th September 1926, hide and skin cuttings and fleshings, such as are used for glue-making, are exempt from payment of export duty.

SCHEDULE III.—EXPORT TARIFF—*contd.*

No. in the Statutory Schedules	Names of Articles.	Per	Tariff Values.	Duty.
	HIDES AND SKINS—*contd.*			
			Rs. a. p.	
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 2 9	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 2 3	5 ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 1 9	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 1 6	5 ,,
	(4) GOAT AND KID SKINS.	Piece	0 10 0	5 ,,
	(5) SHEEP SKINS	,,	0 6 0	5 ,,
	If exported from any place in British India other than Burma—			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins)—			
	Framed ...	lb.	0 6 0	5 ,,
	Unframed ...	,,	0 3 3	5 ,,
	(*b*) Buffaloes (including calf skins)—			
	Framed ...	,,	0 4 0	5 ,,
	Unframed ...	,,	0 2 3	5 ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 4 0	5 ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 6	5 ,,

SCHEDULE III.—EXPORT TARIFF—*concld.*

No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Values.			Duty.	
	HIDES AND SKINS —*concld.*		Rs	a.	p.		
	(3) WET SALTED HIDES—						
	(*a*) Cows (including calf skins).	lb.	0	2	6	5	per cent
	(*b*) Buffaloes (including calf skins).	,,	0	2	0	5	,,
	(4) GOAT AND KID SKINS.	Piece	1	0	0	5	,,
	(5) SHEEP SKINS	,,	0	8	0	5	,,
	RICE.						
4	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....			Two annas and three pies.	

TRADE PUBLICITY ON RAILWAYS.

Copies of the replies received from members which were passed on to Mr. W. T. Aldons, Commercial Officer on Special Duty, Government of India, Railway Department.

Letter from Burmah-Shell Oil Storage & Distributing Company of (India), Ltd., dated 13th February 1931, to the Secretary, Bombay Chamber of Commerce.

We have for acknowledgement your letter 269/57 of 1931 of the 2nd instant in regard to the Railway Board Central Publicity Bureau and the investigations of this Bureau to ascertain in what ways the Railways can assist in promoting trade.

We had already discussed the subject at some length with Mr. Aldons in relation to various phases of our own business, and also in connection with the work we are doing through our Development Department to encourage agricultural and other development with a view to an improvement in the general prosperity of the people of this country.

As regards the specific points on which you invite our views.

1. This seems to have possibilities generally, although it will be necessary to consider what facilities the Railways have or could arrange for the distribution of advertising matter in surrounding towns and villages. We understand from one of our upcountry inspection staff that at the time of the " Divali Special " in 1929, bundles of advertising matter were sent to Station Masters who distributed these through porters to individual passengers alighting or entraining. At arrivals or departures of trains however porters are fully occupied with their normal duties, so that it is not really possible for them to distribute individual hand-bills. We also understand Station Masters gave passengers bundles of advertising matter to distribute on arrival in their respective villages, but the passenger has no obligation or incentive actually to distribute them in his village.

As far as we are concerned, we distribute advertising matter upcountry through the detailed agency selling orga-

nisation we have in existence (and naturally a man selling the article has some incentive to distribute advertisements for that article) and through our upcountry travelling staff of Inspectors and Salesman.

2. Suggestions from one of our staff who accompanied a "bazaar special" in which we participated are :—

(*a*) Long tours lasting for more than one month would not be desirable. Tours during the monsoon should be avoided. November to March being the most successful months.

(*b*) Cinemas are beneficial if ample space is provided.

(*c*) At important railheads, the train should halt at least two days to give the public full benefit of the visit.

(*d*) Extra lighting on all platforms where bazaar trains are stabled is essential.

(*e*) Covered goods wagons should be attached to bazaar specials to carry extra luggage of the firms advertising on the trains.

Incidentally we notice that it is stated in your letter that the charge for a tour of about 34 days would amount to about Rs. 900 per unit, consisting of half a bogie coach, plus the fares of attendants and servants We would mention that for the bazaar special in which we took part, the charge was Rs. 600 for one "exhibit compartment" including 2nd class accomodation for two representatives, and 3rd class for four servants.

4. We regret that we have to say very definitely that claims receive anything but satisfactory attention. The way claims are handled constitutes in our opinion a grave indictment of Railway administration, and it is essential if the Railways are desirous of encouraging co-operation with the commercial interests that they should overhaul this section of their administration and adopt a more reasonable attitude. We can produce specific cases in support of our contention.

5. Following on our conversations with Mr. Aldons, we are negotiating with one of the Railways for a special experiment of hoarding advertisement along a specially selected stretch of line upcountry and shall watch results, though they will be difficult to compute exactly, with interest.

6. We regret to say that we were unaware of these publications before. We have since perused the G. I. P. production. We should imagine such a Directory could definitely be of considerable use to many firms, but it must receive greater publicity to become better-known, and it must be accurately compiled—we ourselves found many inaccuracies in regard to our own business in going through the volume.

Letter from Vacuum Oil Company, dated 9th February 1931, to the Secretary, Bombay Chamber of Commerce.

We have received and read with much interest your favour No. 269/57 of 1931, dated 2nd February 1931, regarding the Central Publicity Bureau and the special appointment of Mr. W. T. Aldons to investigate in what ways this Bureau and/or Publicity Officers on railways can assist in promoting trade.

We feel that the possibility of Railways co-operating with firms in the distribution of pamphlets or leaflets advertising their goods in towns and villages and the possibility of organising campaigns of an experimental nature in selected areas, in which the staff of such firms would co-operate with Railway staff in exhibiting and pushing the sales of their products is certainly worthy of our attention, but we do feel that some idea of the cost should be got out, and we quite agree that Campaigns of an experimental nature should first of all be confined to pushing the sales of articles within the means of poorer classes as this will give examples of what might be expected when such a Campaign is directed to pushing the sale of a specialised article such as Lubricating Oils marketed by ourselves.

The method of advertising by means of Trade Demonstration Special Trains does not appeal to us in so far as our particular products are concerned as we favour the more

direct means of advertising. The same remarks apply to Cinema cars touring over railways as we feel that the people who would be attracted by films and lantern slides would not be particularly interested in lubricating oil.

With regard to your request for our views on certain specific points, we are afraid that we have not utilised the railways to any large extent in connection with our advertising heretofore, and we think that the remarks made above fully cover our views.

Letter from Messrs. Macbeth Bros. & Co., Ltd., dated 3rd February 1931, to the Secretary, Bombay Chamber of Commerce.

Ref: Your letter No. 269/57 of *2nd February* 1931.

We have under acknowledgment your circular letter referred to above, informing us that the Railway Board have placed an officer on special duty for six months with the Central Publicity Bureau to investigate in what ways that Bureau and Railway Publicity Officers can assist in promoting trade.

We would like to express the opinion that the creation of demonstration trains combined with the hearty co-operation of Railway Companies should prove an invaluable medium for advertising, though the business handled by such firms as ourselves could hardly co-operate in such schemes except in a very small way. We do believe that firms like our own could co-operate by allocating one Indian representative to accompany the train for the purpose of interviewing all likely clients at the halting places of the train without necessarily taking with him any large set of samples. On the other hand, it must be remembered that firms like our own having an office in Bombay, but not in Calcutta, operate only in the main on behalf of their various Principals at Home, in that part of India usually allocated to Bombay Agents, and therefore any tours arranged for the demonstration train commencing from Bombay would have to confine themselves to the Bombay territories.

Under those circumstances, tours should be arranged which extend over a short period only. If such tours were

arranged, this would answer your question as to whether there is any liaison between Railways and commercial interests, as otherwise this question is answered by the facilities offered by Railways for the conveyance of supplies in the territories over which they range.

The question of the employment of hoardings along Railway lines is one which appeals only to particular sales and cannot be answered generally in our opinion. In consequence it is a question which can be effectively dealt with by the existing Railway publicity organisations.

In conclusion, the point which appeals to us most is the possibility of sending a representative throughout our territory by means of an organised tour and with the possibility of sending round selected samples to enable him to force home the utility to be obtained from the supplies offered.

We trust, therefore, that this present enquiry will be carried through successfully and that it will result in greater co-operation of the Railways with merchant firms and manufacturing firms who desire to propagate their goods to the best advantage of principals and buyers.

Letter from the Tata Iron & Steel Company, Ltd., dated 14th February 1931, to the Secretary, Bombay Chamber of Commerce.

We duly received your Circular letter No. 269/57 of the 2nd instant regarding advertising on Indian Railways. We have considered the matter but do not think the scheme set forth in the Circular to be attractive to us having regard to the nature of our trade.

As regards the points raised in the last part of your Circular, our views are as under :—

1. Our advertising matter is not very large and it appeals only to dealers and potential makers of some steel articles. It makes no appeal to the ordinary user of steel.

2. We have no comments to offer.

3. There is too much "red tape." In matters of assisted sidings, receipt reports and the various ways in which the railways can help commercial concerns, there is too much centralisation and working to rule.

4. It appears to us that claims are dealt with reasonably and quickly, as far as our experience goes with the B. N. Railway.

5. We are of opinion that, in suburban areas, at any rate, the railways could get revenue by hiring out sites for advertisements apart from station advertising.

Letter from Messrs. Marshall, Sons & Co. (India), Ltd., dated 5th February 1931, to the Secretary, Bombay Chamber of Commerce.

We have for acknowledgment your circular letter No. 269/57, dated 2nd instant, and in reply would inform you that it does not appear to us that the sale of machinery can be greatly augmented by any of the schemes proposed.

We have had experience of Exhibition on a Demonstration Train organised by the E. B. Railway some two or three years ago and the results were almost negligible.

We would however be prepared to give our consideration to another Exhibition on a Demonstration Train, but we do not think that the tour should be of more than four weeks' duration as we are of opinion that the staff would become stale and inefficient if the tour were extended much beyond, that period.

We should like to have further particulars in regard to the Cinema cars and the possibility of exhibiting lantern slides.

Letter from the Imperial Chemical Industries (India), Ltd., dated 9th February 1931, to the Secretary, Bombay Chamber of Commerce.

We have to acknowledge receipt of your letter circular No. 268/57 of the 2nd instant:

Referring to the points to which attention has been directed, we consider that :—

(1) Pamphlets and leaflets are most valuable when used in conjunction with, and to supplement, personal propaganda, but that broadcast distribution of leaflets would only be of value in the case of products which can have a universal appeal. It appears to us that the distribution of pamphlets and leaflets through the railway staff might tend to be rather indiscriminate.

(2) The method of carrying out experimental Campaigns in selected areas is not quite clear, nor the manner in which the railway staff would co-operate with the staff of firms pushing a particular product. We agree on principal, however, that an intensive Campaign, which involves personal canvassing in a limited area, is one of the most useful forms of propaganda.

(3) The Bazar or Trade Demonstration Special Trains are valuable media for advertising certain types of goods. In the tours it is now proposed to organise on an all-India basis, difficulties with language would arise, and, since it is frequently necessary for the propagandist to be acquainted with local conditions, it would probably be found that some firms would prefer to change their staff at different points as the train proceeded on its tour. Should we ourselves decide at any time to avail ourselves of this form of advertisement, we should certainly wish to have different members of the staff operating in different parts of the tour, and some provision might be made in the way of concessions to staff returning to the point at which they first joined the train.

(4) The cinema car is regarded as a distinctly useful medium of advertisement.

We much appreciate this effort on the part of the Railway Board to stimulate trade and consider that the forms of railway advertising set out in this letter would be most valuable in normal times. It is possible, however, that under the present abnormal conditions of trade and the prevalence of anti-British propaganda, publicity Campaigns of the nature suggested would not be fully effective and might in some cases, be harmful.

Letter from Messrs. E. D. Sassoon & Co., Ltd., dated 19th February 1931, to the Secretary, Bombay Chamber of Commerce.

We beg to refer to your Circular No. 269/57 of the 2nd February in regard to co-operation between Railways and Commercial houses with a view to encouraging sales and increasing production.

1. In our opinion the Railways could be of great assistance in acting as distributing agents of advertising material at stations and in trains and of particular value if they could arrange distribution in surrounding towns and villages.

2. Special Exhibition or Demonstration trains have been successful and in our opinion they form a most useful advertising medium. We do not consider extended tours lasting several months over a number of railways would be an improvement on the shorter tours hitherto conducted. Mr. Aldons suggests an advantage of an extended tour would be that only one set of staff and one set of exhibits need be provided. In the case of textiles in which we are particularly interested and which is one of the most important industries in India the exhibits would have to be periodically changed to suit the different districts toured. Furthermore, tours of this nature are tiring and the staff in charge would have to be changed frequently on a tour of 9 months as suggested by Mr. Aldons. The personnel must be fresh if the full benefit of the advertisement is to be obtained. We are definitely of the opinion circular tours of 6 weeks' duration, or 2 months at the outside, are better than extended ones lasting several months.

3 and 4. Liaison between Railways and Commercial interests is, generally speaking, satisfactory, but the handling of claims leaves room for improvement. Settlements of claims frequently take 6 months to be effected.

5. Advertising by means of posters at Railway Stations and in carriages is efficacious but beyond providing suitable space at suitable rates the Railways cannot assist Commercial interests very much further as the style and wording of such advertisements is entirely a matter for the Firms concerned.

Hoardings on the Railway lines would also form a good medium of Advertising provided the style, etc., was attractively arranged. Here again this is a matter for the Firms concerned.

6. The issue of Directories of Commodities is a recent innovation and it is somewhat early to pass any opinion on the value of it.

Letter from Messrs. Ralli Bros., Ltd., dated 19th February 1931, to the Secretary, Bombay Chamber of Commerce.

Your letter No. 269/57, *dated 2nd February* 1931.

We regret the delay in replying to your above letter.

The only point which we would like comment upon it point No. 4 on page 3 of your letter referring to claims.

It is our experience that claims submitted to the Railways take an inordinate time before they are settled. Instances are not wanting in which claims especially those for refund of overcharges have remained unsettled for six to twelve months. This causes a good deal of trouble and inconvenience in settlement of dealer's accounts and it is imperative therefore that steps should be taken by the Railways to minimise such delays and settle claims within a reasonable time after they are submitted to them.

We have no other comments to offer.

INDIAN RAILWAYS ACT, 1890.

Memorandum on the Amendment of the Indian Railways Act, 1890.

In letter No. 428/74 of the 21st February 1930 the Chamber suggested that Chapter III of the Act entitled 'Construction and Maintenance Works' should be made clearer. We are by no means certain that the views then expressed are correct and we think that this Chapter of the Act may be left as it stands.

In the same letter the Chamber called attention to the nuisance caused by hawkers and beggars in the Bombay Suburban Services. We can find no Section of the Act covering this point, nor is it clear that an amendment of the Act is necessary to deal with it.

In regard to the infectious and contagious diseases which are also referred to by the Chamber in the above letter, it has since been pointed out that the Railways already have the power under Section 117 to remove from their premises persons suffering from such diseases.

We desire to support most strongly the Chamber's remarks in connection with the Sections of the Act bearing on the Notification of claims. By the combined effects of Sections 77 and 140, any person who desires to claim from the Railway administration compensation for the loss, destruction or deterioration of animals or goods delivered to be carried, must within six months from the date of the delivery of the animals or goods for carriage by Railway, serve a notice upon the Agent of the Railway Company (*a*) by delivering the notice of other document to the Agent, or (*b*) by leaving it at his office, or (*c*) by forwarding it by post in a prepaid letter addressed to the Manager or Agent at his office and registered under part 3 of the Indian Post Office Act, 1866. This provision, so far as our experience goes, is not generally known except by persons having frequent claims against the Railway Company and we have heard of parties who have, on occasions, for months corresponded with the Claims Department or the Commercial Traffic Manager of the Railways concerned and who, on being unable to obtain satisfaction, have sought legal advice. The Railway administration do not inform the claimant that the correspondence which he has maintained is, for the purpose of making a legal claim, ineffective, and by replying that the matter is receiving attention the claim often becomes time-barred. We have heard of a recent case in which a party allowed two claims amounting to over Rs. 10,000. which certainly had a reasonable prospect of success to become time-barred under the provisions of these Sections. We consider that the institution of a Claims Department has, if anything, aggravated the complaint, and we see no reason why it is essential that notice should

be addressed to the Agent who no doubt transmits it to the proper department for attention. It has been held in various Courts, except recently by the Madras High Court, that the fact that the Agent may have received the notice is immaterial if it was not in the first place addressed to him according to the provisions of this Section. We do not object in any way to the period of limitation.

We invite attention to the Chamber's letter No. 1270/74 of 22nd May 1930 supporting a suggestion by the Bengal Chamber that both State and Company managed railways should be given wider powers for running motor services as feeders to railways and we trust this matter will receive early and favourable consideration by the Government of India.

This concludes our remarks on the specific recommendations already submitted by the Chamber and we now proceed to deal with certain further suggestions we have received for the amendment of the Act.

Sec. 42. *Traffic Facilities.*
Routing of Traffic.

Goods should be booked by the cheapest route which will necessarily be the shortest. When the cheapest route is closed owing to congestion of traffic, goods should be booked by the next cheapest route and charged freight obtainable by the normal cheapest route. Otherwise consignors who have entered into contracts some time before the actual booking date are faced with unexpected losses in addition to delay and possible damage in transit.

Sec. 44.—Where railways own stations which are maritime ports a sea-cum-rail route should be opened when and where practicable. It is suggested that in such cases Railways should arrange with steamship companies for the through booking of goods traffic if such facilities are not already in existence.

Sec. 51. *Working of Railways.*—In a representation to Government in 1929 in connection with the Road Development Committee's Report the Chamber suggested that

Railways might be asked to contribute towards the construction and maintenance of feeder roads and a resolution in the following terms was unanimoulsy adopted at the recent meeting of the Associated Chambers of Commerce of India and Ceylon.

"That Government should take such steps as may be necessary to amend the Railway Acts of 1879 and 1890 in order to permit both State and Company managed railways to own and operate motor and/or air services as subsidiary services to existing railway systems without any restriction in regard to carrying passengers or goods "carried or to be carried on the railway."

We suggest the desirability of ascertaining whether Sec. 51 is sufficiently wide to cover this point and, if necessary, of amending it accordingly.

Sec. 69.—Our attention has been drawn to a case in which a passenger was prosecuted last October by the B. N. Railway Company for not allowing his ticket to be punched and the Dy. Magistrate, Jamshedpur, held that there was no statutory law making the punching of a ticket legally incumbent on the travelling public. The railways will doubtless consider the advisability of amending Sec. 69 so as to compel passengers to present tickets for punching as well as for examination.

Sec. 72 *Responsibility of Railway Administration as Carriers.*

Difficulties in connection with Risk Notes.

The Risk Note Committee appointed by the Government of India, revised forms in 1924. Experience of the intervening six years as shown, however, that the revision has not served its purpose. There is still a great deal of dissatisfaction among the Commercial Community at the form of the Risk Notes, particularly risk notes *B* and *H*. We feel that the Railways are not always sufficiently frank in disclosing to the Consignor how a consignment was dealt with throughout the time it was in its possession or control. We have knowledge of definite instances where a considerable proportion of a total consignment has been missing and the evidence tendered by the railway was most unsatisfactory. We consider that the wording of the Risk Note should be changed

so as to afford additional protection to consignors and that where whole packages are missing misconduct shall be inferred and the onus shall be on the Railway Company to disprove misconduct.

Sec. 75. Articles of Special Value.

This Section provides that when any articles mentioned in the Second Schedule of the Act are contained in any parcel delivered to a railway administration for carriage by railway, and the value of such articles exceeds Rs. 100, the railway administration shall not be responsible for the loss, destruction or deterioration of the parcel or package unless a special declaration has been made at the time of delivery of the parcel or package to the Railway Company. The Second Schedule contains a number of articles which are commonly used by passengers and may very well exceed in any parcel or package the sum of Rs. 100. We see no reason why the fact that such special articles have not been declared should prevent a passenger from recovering from the railway administration the value of any articles in such parcel or package which are not included in the Second Schedule. The law in India differs from the law in England in this respect. In England the Railway administration will be protected only in respect of articles which should have been declared and not in respect of the other articles in the parcel or package. We understand that there have been a number of hard cases where this Section has been pleaded by the Railway Company and as there are probably very few passengers who are aware of the risk they run by not declaring excepted articles we think it reasonable that the Section should be amended.

PREVENTION OF INDUSTRIAL ACCIDENTS.

No. L. 1769 of the 21st November 1930 from the Government of India, Department of Industries and Labour, to all Major Loca Governments and the Chief Commissioner, Delhi.

I am directed to forward a copy of the Recommendation concerning the prevention of industrial accidents adopted at the Twelfth Session of the International Labour Conference

held in 1929 and a copy of the Resolution adopted by both Houses of the Central Legislature regarding this Recommendation. In pursuance of the terms of the Resolution, the Government of India will be much obliged for the Local Government's advice on the possibility of giving effect to the Recommendation.

2. The first part (Articles 1 to 5) recommends statistical studies into the causes of accidents, investigation into the physical, physiological and psychological factors governing accidents, scientific research into the best methods of vocational guidance and the selection and development of national statistics on uniform basis so as to allow of a comparative study by the I. L. O. of the statistics of different countries. Though the Factory Inspection Departments do useful work in finding out what safety devices should be employed to minimise the risk of accidents, the requirement of this part of the Recommendation presupposes a higher stage of industrial development that exists in India. In India the lack of organisation among the industrial workers, their illiteracy and the absence, except in a few centres, of a permanent industrial population depending entirely on work in factories, are factors which present serious difficulties in undertaking any useful systematic research on the lines indicated, particularly in articles 2 and 3 of the Recommendation. I am to request that the question may be studied with a view to finding out what possibilities and limitations there are in giving effect to the provisions contained in this part of the Recommendation.

3. Part II of the Recommendation (Articles 6 to 14) deals with the various methods of co-operation, *e.g.* periodical conferences between the inspectorate and the representative organisations of employers and workers, the appointment of safety organisations in each factory or works appointed jointly by the employers and the workers, propaganda by means of lectures, publications, cinematograph films, etc., permanent safety exhibitions, encouragement of the employers to do all they can to instruct workers in accident prevention, and of workers' organisations to co-operate in this work, etc. Other provisions in this part of the Recommendation relate to the necessity of instruction in accident prevention in schools, the

provision of first-aid appliances in undertakings and arrangements for medical attendance and ambulance services. In any scheme for the prevention of industrial accidents the co-operation of the factory inspectorate, the workers and the employers is essential. In India considerable attention has been paid by individual employers and certain private organisations within recent years to the welfare of labour, and some of the measures recommended above have already been introduced in large-scale industrial establishments. There is, however, considerable scope for further advance, especially in the encouragement of the co-operation of the workers themselves. The Government of India will be glad to know what steps the Local Government consider feasible with a view to encourage the measures described above.

4. Part III (Articles 15 to 21) of the Recommendation lays down certain principles which are recommended to be incorporated in national laws and regulations with a view to ensure an adequate standard of safety. Some of the requirements of this part are already met by the existing provisions in the Indian Factories Act and the Indian Mines Act and the rules framed thereunder. No legal provision, however, exists to call upon the employer to instruct his workers as to the dangers of their occupation, as recommended by Article 16. The provision in Article 19, which requires that the law should make it the legal duty of the workers to comply with the safety regulations, has no corresponding provision in the Indian Factories Act, but the Metalliferous Mines Regulations and the Coal Mines Regulations issued under the Indian Mines Act impose certain definite duties on persons working in mines with a view to the prevention of accidents and these provisions are enforced by means of prosecutions before the criminal courts. I am to request that the question may be examined as to how far and on what lines it would be desirable and practicable to amend the Indian law with a view to bring it fully in line with the requirements of Part III of the Recommendation. It will be seen that the Recommendation contained in Article 21 postulates a degree of organisation and education which Indian workers do not at present possess. Any attempt, therefore, to secure by statutory provision the collaboration of workers on the lines

indicated in this Article would seem in the present circumstances premature, though it may be feasible to comply with parts of this Article by administrative action combined with voluntary co-operation on the part of the employers and the employees. I am to invite the views of the Local Government on this point.

5. Part IV (Articles 22 and 23) requires that State Members should endeavour to secure that accident insurance institutions take into account, in assessing premia, the safety measures taken by each firm and encourage such institutions in the work of accident prevention. This part of the Recommendation has little application to India on account of the limited number of insurance institutions in existence in this country. Such of the institutions as exist possibly do take steps to encourage safety measures and take them into account in assessing premia, but the Government of India have no definite information on the point.

6. For a proper examination of the question of giving effect to the Recommendation under consideration it would be necessary to scrutinise carefully each Article of the Recommendation with a view to determine how far the various recommendations are already met by the existing law in India, which of them can be given effect to by administrative orders and what further legislation will be required if the Recommendation is to be put into effect as a whole. In framing their views the Local Government will no doubt consider the desirability of consulting representative organisations of workers and employers and insurance societies, etc., I am to mention that the acceptance by a Member State of a Recommendation passed by the International Labour Conference does not commit her to all the terms of the Recommendation but a formal acceptance commits the State concerned to the adoption of the general principles contained in the Recommendation in drafting national legislation and in issuing administrative orders.

7. I am to ask that the reply to this letter may be forwarded so as to reach the Government of India by the 30th April 1931.

Recommendation Concerning the Prevention of Industrial Accidents, adopted by the Twelfth International Labour Conference, 1929.

The General Conference of the International Labour Organisation of the League of Nations having been convened at Geneva by the Governing Body of the International Labour Office, and having met in its Twelfth Session on 30th May 1929, and having decided upon the adoption of certain proposals with regard to the prevention of industrial accidents, which is the first item on the Agenda of the Session, and having determined that these proposals shall take the form of a recommendation, adopts, this twenty-first day of June of the year one thousand nine hundred and twenty-nine, the following Recommendation, to be submitted to the Members of the International Labour Organisation for consideration with a view to effect being given to it by national legislation or otherwise in accordance with the provisions of Part XIII of the Treaty of Versailles and of the corresponding Parts of the other Treaties of Peace:

Whereas the protection of workers against injury arising out of their employment is instanced by the Preamble to Part XIII of the Treaty of Versailles and to the corresponding Parts of the other Treaties of Peace as one of the improvements in industrial conditions which are urgently required;

Whereas industrial accidents not only cause suffering and distress among workers and their families, but also represent an important material loss to society in general;

Whereas the International Labour Conference in 1923 adopted a Recommendation concerning the general principles for the organisation of systems of inspection, in which it is laid down *inter alia* that inspection, in order to become progressively more effective "should be increasingly directed towards securing the adoption of the most suitable safety methods for preventing accidents and diseases with a view to rendering work less dangerous, more healthy, and even less exhausting, by the intelligent understanding, education and co-operation of all concerned";

Whereas it is desirable that these measures and methods which experience in the various countries has shown to be most effective in enabling the number of accidents to be reduced and their gravity mitigated, should be put on record for the mutual advantage of the Members;

Whereas a Resolution was adopted at the 1928 Session of the International Labour Conference in which the Conference declared its opinion that the time had come to attempt to reach a higher standard of safety by the development of new methods and that the greatest advance could be made on the lines of the Safety First Movement, although it could not supersede the action of the State in prescribing and enforcing regulations for the prevention of accidents;

Considering that it is of the highest importance that all persons, or bodies, including employers, workers, employers' and workers' organisation, Governments and the general public, should use their best endeavours and every means in their power to help to prevent industrial accidents;

The General Conference recommends that each Member of the International Labour Organisation should take the following principles and rules into consideration for the prevention of accidents in industrial undertakings. The following in particular are considered as such:—

(*a*) Mines, quarries, and other works for the extraction of minerals from the earth;

(*b*) Industries in which articles are manufactured, altered, cleaned, repaired, ornamented, finished, adapted for sale, broken up or demolished, or in which materials are transformed; including ship building and the generation, transformation and transmission of electricity or motive power of any kind;

(*c*) Construction, reconstruction, maintenance, repair, alteration or demolition of any building, railway, tramway, harbour, dock, pier, canal, inland waterway, road, tunnel, bridge, viaduct, sewer, drain, well, telegraphic or telephonic installation, electrical undertaking, gas work, waterwork or other work of construction, as well as the preparation for or laying the foundations of any such work or structure:

(*d*) Transport of passengers or goods by road, rail, sea or inland waterway, including the handling of goods at docks, quays, wharves or warehouses, but excluding transport by hand.

The Conference, considering further that the prevention of accidents is as necessary in agriculture as in industrial establishments, recommends that each Member of the International Labour Organisation should apply the Recommendation to agriculture, taking into account the special conditions of agricultural work.

1. Whereas the foundations of the study of accident prevention are—

(*a*) Enquiry into the causes and circumstances of accidents,

(*b*) The study, by means of statistics of accidents in each industry as a whole, of the special dangers which exist in the several industries, the "laws" determining the incidence of accidents and, by comparison over a series of years, the effect of measures taken to avoid them.

The Conference recommend that each Member should take the necessary steps, by means of legislative or administrative action effectively to ensure the collection and utilisation of the above information.

The Conference also recommends that methodical investigation should be carried out in each country by public services assisted, where it appears desirable, by institutions or committees set up by individual branches of industry.

The public services should have recourse to the collaboration of the industrial organisations of employers and workers and of the services responsible for the supervision of accident prevention, as well as, where desirable, of technical associations and accident insurance institutions or companies.

It is also desirable that industrial associations of employers and workers should collaborate in the institutions for accident prevention in the individual branches of industry.

2. As experience and research have shown that the incidence and gravity of accidents do not depend merely upon the dangers inherent in the work or in the kind of equipment or the various appliances in use, but also on physical, physiological and psychological factors, the Conference recommends that in addition to the investigations mentioned in paragraph 1 in connection with material factors, these other factors should also be investigated.

3. Since the suitability of the worker for his work and the interest which he takes in his work are factors of primary importance for the

promotion of safety, it is important that the Members should encourage scientific research into the best methods of vocational guidance and selection and their practical application.

4. Since it is important for the furtherance of accident prevention that the results of the investigations referred to in paragraphs 1 and 2 should be made known as widely as possible, and since it is also desirable that the International Labour Office should be in possession of the information necessary to enable its work in connection with accident prevention to be extended, the Conference recommended that the more important results of the investigations should be communicated to the International Labour Office for use in its work and publications.

It is also desirable that there should be international consultation and exchange of results between the research institutions or organisations in the several industrial countries.

5. The Members should establish central departments to collect and collate statistics relating to industrial accidents and should communicate to the International Labour Office all available statistics on industrial accidents in their respective countries. They should also, with a view to the subsequent preparation of a Draft Convention, keep in touch with the International Labour Office in framing and developing their industrial accident statistics, with a view to arriving at uniform basis which would as far as possible allow of a comparative study of the statistics of the different countries.

6. In view of the satisfactory results which experience in different countries has shown to follow from co-operation between all parties interested in the prevention of industrial accidents, particularly between employers and workers, it is important that the Members should do all in their power to develop and encourage such co-operation, as recommended in the Recommendation on systems of inspection adopted in 1923.

7. It is recommended that in every industry or branch of industry, so far as circumstances require, periodical conferences should be held between the State inspection service, or other competent bodies, and the representative organisations of employers and workers concerned; (*a*) to consider and review the position in the industry as regards the incidence and gravity of accidents, the working and effectiveness of the measures laid down by law, or agreed upon between the State or other competent bodies and representatives of the industry, or tried by individual employers, and (*b*) to discuss proposals for further improvement.

8. It is further recommended that the Members should actively and continuously encourage the adoption of measures for the promotion of safety in particular (*a*) the establishment in the works of a safety organisation which should include arrangements for a works investigation of every accident occurring in the works, and the consideration of the methods to be adopted for preventing a recurrence; the systema-

tic supervision of the works, machinery and plant for the purpose of ensuring safety, and in particular of seeing that all safeguards and other safety appliances are maintained in proper order and position; the explanation to new and especially young workers of the possible dangers of the work or the machinery or plant connected with their works; the organisation of first-aid and transport for injured workers; and the encouragement of suggestions from the persons employed for rendering work safer; (*b*) co-operation in the promotion of safety between the management and the workers in individual works, and of employers' and workers' organisations in the industry with each other and with the State and with other appropriate bodies by such methods and arrangements as may appear best adapted to the national conditions and aptitudes. The following methods are suggested as examples for consideration by those concerned: appointment of a safety supervisor for the works, establishment of works safety committees.

9. It is recommended that the Members should do all in their power to awaken and maintain the interest of the workers in the prevention of accidents and ensure their co-operation by means of lectures, publications, cinematograph films, visits to industrial establishments, and by such other means as they may find most appropriate.

10. It is recommended that the State should establish or promote the establishment of permanent safety exhibition where the best appliances, arrangements and methods for preventing accidents and promoting safety can be seen (and in the case of machinery, seen in action) and advice and information given to employers, works officials, workers, students in the engineering and technical schools, and others.

11. In view of the fact that the workers, by their conduct in the factory, can and should contribute to a large extent to the success of protective measures, the State should use its influence to secure (*a*) that employers should do all in their power to improve the education of their workers in regard to the prevention of accidents, and (*b*) that the workers' organisations should by using their influence with their members co-operate in this work.

12. The Conference recommends that, in addition to measures taken in pursuance of the preceding paragraphs, the State should arrange for monographs on accident causation and prevention in particular industries or branches of industry or particular processes to be prepared by the State inspection service or other competent authorities, embodying the experience obtained as to the best measures for preventing accidents in the industry or process, and to be published by the State for the information of employers, works officials and workers in the industry and of employers' and workers' organisations.

13. In view of the importance of the work of education referred to in the preceding paragraph, and as a foundation for such education, the Conference recommends that the Members should arrange for the inclusion in the curricula of the elementary schools of lessons designed to inculcate habits of carefulness, and in the curricula of continuation

schools lessons in accident prevention and first-aid. Instruction in the prevention of industrial accidents should be given in vocational schools of all grades, where the importance of the subject both from the economic and moral standpoints should be impressed upon the pupils.

14. In view of the great value of immediate first-aid treatment in lessening the gravity of the consequences of accidents, measures should be taken to ensure that the necessary material for first-aid should be kept ready for use in all undertakings and that first-aid by properly trained persons should be given. It is also desirable that arrangements should be made to ensure that in case of serious accidents the services of a doctor are available as soon as possible. Arrangement should also be made for providing ambulance services for the rapid transport of injured persons to hospital or to their homes.

Special attention should also be paid to the theoretical and practical training of doctors in the treatment of injuries due to accidents.

15. As any effective system of accident prevention should rest on a basis of statutory requirements the Conference recommends that each Member should prescribe by law the measure required to ensure an adequate standard of safety.

16. It should be provided by law that it is the duty of the employer to equip and manage his undertaking in such a way that the workers are adequately protected, regard being had to the nature of the undertaking and the state of technical progress, as well as to see that the workers in his employment are instructed as to the dangers, if any, of their occupation and in the measures to be observed by them in order to avoid accidents.

17. It is in general desirable that plants for the construction or substantial alteration of industrial establishments should be submitted in due time to the competent authority, in order that it may be ascertained whether the plans are such as to satisfy the statutory requirement referred to above, The plans should be examined as rapidly as possible in order not to delay the execution of the work.

18. So far as the administrative and legal systems of each country allow, officials of the inspection service or other body responsible for supervising the enforcement of the statutory requirements for the protection of workers against accidents should be empowered to give orders in particular cases to the employer as to the steps to be taken by him to fulfil his obligations, subject to a right of appeal to a higher administrative authority or to arbitration.

In case of imminent danger the supervising authority should be empowered to require immediate compliance with the orders, notwithstanding the right of appeal.

19. In view of the importance of the conduct of the worker in connection with accident prevention, the law should provide that it is

the duty of the worker to comply with the statutory requirements on accident prevention and particularly to refrain from removing safety devices without permission and to use them properly.

20. It is recommended that before administrative orders or regulations for the prevention of accidents in any industry are finally issued by the competent authority, opportunity should be given to the representative organisations of employers and workers concerned to submit their views for the consideration of the competent authority.

21. Statutory or administrative provision should be made enabling the workers to collaborate in securing the observance of the safety regulations by the methods best suited to each country: for example, the appointment of qualified workers to positions in the official inspection service; regulations authorising the workers to call for a visit from an official of the inspection service or other competent body when they consider such a course desirable, or requiring the employer to give workers or their representatives an opportunity of seeing the inspector when he is visiting the undertaking; inclusion of workers' representatives in safety committees for securing the enforcement of the regulations and establishing the causes of accidents.

22. The Conference recommends that the State should endeavour to secure that accident insurance institutions or companies take into account, in assessing the premium for an undertaking, the measures taken therein for the protection of the workers, in order to encourage the development of safety measures by employers.

23. The State should use its influence with accident insurance institutions and companies to co-operate in the work of accident prevention by such means as the following: communications of information on causes and consequences of accidents to the inspection service or other supervising authorities concerned; co-operation in the institutions and committees referred to in paragraph 1 and in the Safety First Movement in general; advances to employers for the adoption of improvement of safety appliances; the award of prizes to workmen, engineers and others who, by their inventions or ideas, contribute substantially to the avoidance of accidents; propaganda amongst employers and the public; advice on safety measures, contributions to safety museums and institutions for instruction in accident prevention.

Resolution adopted by the Council of State on 10th March 1930 and by the Legislative Assembly on 7th July 1930.

"That this Council(Assembly)having considered theRecommendation concerning the prevention of industrial accidents andtheRecommendation concerning responsibility for the protection of power-driven machinery adopted at the Twelfth Session of the International Labour Conference, recommends to the Governor-General in Council that he should examine the possibility of giving effect to the Recommendation concerning the prevention of industrial accidents and that the results of this examination should be placed before this Council (Assembly) within eighteen months from this date."

No. 507-34 of 5th March 1931, from The Chamber of Commerce, to the Director of Information and Labour Intelligence, Bombay.

I am directed to refer to your letter No. 3777, dated 20th/23rd December last enclosing copies of:—

(1) The Government of India, Department of Industries and Labour, letter No. L-1769, dated the 21st November 1930, on the above subject, and

(2) The text of the Recommendation concerning the prevention of industrial accidents adopted by the Twelfth Session of the International Labour Conference, 1929,

and asking for the views of this Chamber. My Committee have studied the papers in consultation with the Labour Sub-Committee of the Chamber and they desire to submit their views as under:

2. In the first place I am to say that, before satisfactory progress can be made in the examination of the Recommendation, it is, in the opinion of my Committee, necessary that Government should prepare a statement showing clearly how far existing legislation covers the various points and which portions of the Recommendation can be given effect to by administrative orders. My Committee propose to confine themselves at this stage, therefore, to a general expression of opinion on the points raised in the Government of India's letter without examining in detail each of the articles of the Recommendation.

3. As the Government of India suggest, compliance with many of the recommendations can at most only be partial in the present stage of India's industrial development. Particularly in the matter of statistical studies which is discussed in paragraph 3, my Committee agree that the lack of organisation amongst the industrial workers, their illiteracy and the absence, except in a few centres, of a permanent industrial population are factors which present serious difficulties in undertaking any useful systematic research on the lines indicated. It is true that in Bombay in the textile industry, among the employees of the railways, shipyards and other important undertakings there is something approaching a definite labour population, on which the institution, in some

cases, of pensions and gratuities may be expected to exercise in time a stabilising effect. Even in the case of these large scale industries, however, my Committee would deprecate the setting up of special machinery for the collection of statistics as this would entail expenditure out of all proportion to the results likely to be achieved. In the case of the textile industry and other highly organised industries fairly complete statistics are already collected for insurance purposes and are placed at the disposal of factory inspectors. It appears to my Committee that the factory inspectorate or the Commissioner for Workmen's Compensation should be the authority responsible for compiling the statistics necessary for enquiring into the causes and circumstances of accidents and studying measures for their avoidance. It must be clearly understood that the collection of such information could at first only be undertaken in the case of large organised industries in the big centres and could only be gradually extended to the smaller works (*e. g.* ginning factories) as and when found practicable.

In regard to Paragraph 3 of the Government of India's letter and the suggested methods of co-operation, my Committee are in favour of periodical conferences between the inspectorate representing Government and representatives of the employers, but they do not advocate the inclusion at this stage of representatives of the workers. Workers' Societies are in many cases non-existent and where they do exist they are not representative of the workers' interests, while the workers themselves are not sufficiently educated to enable them to participate usefully in the proposed conferences. The interests of the workers must therefore be safeguarded by co-operation between officials and employers. Closer co-operation with the inspectorate might be achieved if that body circulated lists and causes of serious accidents occurring in the district over which they have powers of inspection. This would enable heads of departments and foremen to take steps to prevent similar occurrences in their own workshops. My Committee are inclined to be sceptical of the utility of propaganda by means of lectures, publications, cinematograph films, etc., nor do they place much faith in instruction in accident prevention in schools. In their

opinion such instruction to be efficacious must be individual, and they believe that employers in Bombay do at present accept the duty of instructing their workpeople in the means of preventing accidents. Thus in the mills, when new hands are being instructed in the use of machinery, the dangers to be avoided are clearly pointed out to them. In other establishments special instructions as to personal safety are given to workmen by the heads of departments in cases where special caution is required. The larger factories do at present provide first aid appliances, medical and surgical attention and ambulance services. As the Government of India point out, it is desirable to secure the co-operation of the workers themselves in measures designed to promote their safety and welfare. In other countries this is effected by the trade unions and the Chamber is in favour of fostering the growth of a healthy trade union movement. Such unions as do at present exist are very far, however, from representing or furthering the interests of the workers, and the latter are unfortunately too ill-educated and unorganised to build up representative institutions for themselves. An improvement in this respect can only proceed from the gradual spread of education among the masses.

5. In regard to legislation with a view to securing an adequate standard of safety, the Indian Factories Act, 1911, is already fairly comprehensive. It provides *inter alia* for the fencing of moving parts of machinery and for official inspections to ensure that the requirements of the Act are complied with. My Committee are informed by members of the Chamber who control industrial undertakings that suggestions received from inspectors are promptly carried out and that accidents in their works are infrequent. Where they do occur they are usually the result of the men disregarding instructions and removing covers and guards; it is therefore very necessary that the Factory Act should be amended so as to give effect to Article 19 which requires that the law should make it the legal duty of the workers to comply with the safety regulations. My Committee have no objection to the inclusion of the provisions of Article 16 calling on employers to instruct their workers as to the dangers of their occupation although, as explained above, so far as my Com-

mittee are aware, this is already done. My Committee agree that Article 21 cannot be made applicable to India in present circumstances owing to the low degree of organisation and education of the workers but they consider that workers might be given an opportunity of seeing the inspector when he is visiting an undertaking.

6. My Committee agree that Part IV which aims at securing the co-operation of accident insurance institutions has little application in India owing to the limited number of such institutions in this country.

THE INDIAN FINANCE ACT, 1931.

(*Made by the Governor-General on the 30th March*, 1931.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to vary the excise duty on motor spirit leviable under the Motor Spirit (Duties) Act, 1917, to fix rates of income-tax and super-tax, to vary the excise duty on kerosene leviable under the Indian Finance Act, 1922, further to amend the Indian Paper Currency Act, 1923, and to vary the excise duty on silver leviable under the Silver (Excise Duty) Act, 1930.

WHEREAS it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to vary certain duties leviable under the Indian Tariff Act, 1894, to fix maximum rates of postage under the Indian Post Office Act, 1898, to vary the excise duty on motor spirit leviable under the Motor Spirit (Duties) Act, 1917, to fix rates of income-tax and super-tax, to vary the excise duty on kerosene leviable under the Indian Finance Act, 1922, further to amend the Indian Paper Currency Act, 1923, and to vary the excise duty on silver leviable under the Silver (Excise Duty) Act, 1930; It is hereby enacted as follows :— VIII of 1894. VI of 1898. II of 1917 XII of 1922. X of 1923. XVIII of 1930.

Short title and extent.

1. (1) This Act may be called the Indian Finance Act, 1931.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor-General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden, be construed as if, for the year beginning on the 1st day of April, 1931, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

XII of 1882. Fixation of salt duty.

3*. The amendments specified in the First Schedule to the Act shall be made in Schedule II to the Indian Tariff Act, 1894.

VIII of 1894. Amendment of Schedule II to Act VIII of 1894.

4*. In addition to the duties payable under the Indian Tariff Act, 1894, and any other Act for the time being in force, there shall be levied and collected in every port to which that Act applies additional duties on the importation of articles specified in the first and second columns of the Second Schedule at the rates or obtained by the method shown against them in the third column thereof.

VIII of 1894. Additional custom duties.

5. For the year beginning on the 1st day of April, 1931, the schedule contained in the Third Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act.

VI of 1898. Inland postage rates.

6*. In sub-section (1) of section 3 of the Motor Spirit (Duties) Act, 1917, for the words "six annas" the words "eight annas" shall be substituted.

II of 1917. Excise duty on motor spirit.

7. (1) Income-tax for the year beginning on the 1st day of April, 1931, shall be charged at the rates specified in Part I of the Fourth Schedule.

Income-tax and super-tax.

* This section came into effect on 1st March, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (XVI of 1918).

(2) The rates of super-tax for the year beginning on the 1st day of April, 1931, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Fourth Schedule. XI of 1922.

(3) For the purposes of the Fourth Schedule, "total income" means total income as determined, for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922. XI of 1922.

Excise duty on kerosene.

8*. In the proviso to section 5 of the Indian Finance Act, 1922, for the words "one anna and six pies" the words "two annas and three pies" shall be substituted. XII of 1922.

Amendment of section 19, Act X of 1923.

9. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1931" the figures "1932" shall be substituted. X of 1923.

Excise duty on silver.

10.* In sub-section (1) of section 3 of the Silver (Excise Duty) Act, 1930, for the words "four annas" the words "six annas" shall be substituted. XVIII of 1930.

SCHEDULE I.

Amendments to be made in Schedule II to the Indian Tariff Act, 1894.

[*See section* 3.]

1. For Items Nos. 28 to 33 inclusive the following Items shall be substituted, namely :—

			Rs.	A.
" 28	ALE, beer, porter, cider and other fermented liquors.	In barrels or other containers containing 27 oz. or more, per imperial gallon.	0	12
		In bottles containing less than 27 oz. but not less than 20 oz., per bottle.	0	2

*This section came into effect on 1st March, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act 1918 (XVI of 1918).

SCHEDULE I—*contd.*

			Rs.	a.
		In bottles containing less than 13½ oz. but not less than 10 oz. per bottle.	0	1
		In bottles containing less than 6¾ oz. but not less than 5 oz. per bottle.	0	½
		In other containers, per imperial gallon.	1	0
29	DENATURED SPIRIT ..	*Ad valorem*	7½ per cent.	
30	SPIRITS (other than denatured spirit)—			
	(1) Brandy, gin, rum, whisky, and other sorts of spirits not otherwise specified, including wines containing more than42 per cent. of proof spirit	Imperial gallon of the strength of London proof.	30	0
	(2) Liqucurs, cordials, mixtures and other preparations containing spirit (other than drugs and medicines)—			
	(*i*) entered in such a manner as to indicate that the strength is not to be tested	Imperial gallon	40	0
	(*ii*) not so entered..	Imperial gallon of the strength of London proof.	30	0
	(3) Drugs and medicines containing spirit—			
	(*i*) entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon.. ..	30	0

SCHEDULE I.—*contd.*

			Rs.	a.
	(*ii*) not so entered..	Imperial gallon of the strength of London proof.	21	14
	(4) Perfumed spirits ..	Imperial gallon	48	0
	Provided that—			
	(*a*) the duty on any article included in this Item shall in no case be less than the duty which would be charged if the article were included in Part V of this Schedule :			
	(*b*) where the unit of assessment is the imperial gallon of the strength of London proof, the duty shall be increased or reduced in proportion as the strength is greater or less than London proof.			
31	WINES, not containing more than 42 per cent. of proof spirit—			
	(1) champagne and other sparkling wines.	Imperial gallon	10	8
	(2) other sorts	Imperial gallon	6	0

2. For Item No. 34 the following shall be substituted, namely :—

" 34	SUGAR, excluding confectionery (*see* No. 124)—			
	(1) Sugar, crystallised or soft 23 Dutch Standard and above.	Cwt.	7	4
	(2) Sugar, crystallised or soft inferior to 23 Dutch Standard but not inferior to 8 Dutch Standard.	Cwt.	6	12

SCHEDULE I.—*contd.*

(3) Sugar, below 8 Dutch Standard and sugarcandy.	*Ad valorem*	25 per cent. *plus* two rupees and twelve ans. per cwt.
(4) Molasses	*Ad valorem*	25 per cent.

3. In Item No. 37A, in the Note thereto, for the words "amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (*a*) of the said section shall be Rs. 7 per thousand," the words "deduction allowed under clause (*a*) of that section shall be calculated in all cases as if the cigarettes were classified under sub-item (*a*)" shall be substituted.

4. In Item No. 43BB, relating to silver bullion and coin, for the words "Four annas" in the fourth column, the words "Six annas" shall be substituted.

5. In Part V, the heading "SPICES" and Item No. 70 shall be omitted.

6. In Item No. 105, after the word "FILMS" the words "not exposed" shall be added.

7. After Item No. 124 and under the head "*I.—Food, Drink and Tobacco,*" the following item shall be inserted, namely :—

"124A	The following SPICES, namely :— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper."

8. After Item No. 134, the following item shall be inserted, namely :—

"134A . . . . . | CINEMATOGRAPH FILMS, exposed."

9. In Part VI, after Item No. 141, the following heading and Item shall be inserted, namely :—

"III *Miscellaneous and unclassified.*

4A. . . . . BETELNUTS."

SCHEDULE II.

Articles liable to an additional duty of customs, and additional duties leviable thereon.

[See section 4.]

References to Part and No. of Item in Schedule II to the Indian Tariff Act, 1894.	Description of articles liable to additional duty.	Rate of additional duty or method of obtaining it.
PART II.		
27	FISH, SALTED, wet dry ..	5 per cent, *ad valorem*.
37	CIGARS	15 per cent. *ad valorem*.
37A	Cigarettes	Re. 1 annas 8 per thousand.
38	All other sorts of TOBACCO manufactured.	Twelve annas per pound.
40	KEROSENE; also any other mineral oil included in Item No. 40.	9 pies per imperial gallon.
40A	MOTOR SPIRIT	2 annas per imperia gallon.
41	MINERAL OIL—	
	(1) ordinarily used for the batching of jute or other fibre, as specified in sub-item (1) of Item No. 41;	Rs. 2 annas 8 per ton.
	(2) not ordinarily used for any other purpose than for lubrication, as specified in sub-item (2) of Item No. 41;	4 pies per gallon.
	(3) not ordinarily used except as fuel or for some sanitary or hygienic purposes, as specified in sub-item (3) of Item No. 41.	2½ per cent. *ad valorem*.

SCHEDULE II—*contd.*

References to Part and No. of Item in Schedule II to the Indian Tariff Act, 1894.	Description of articles liable to additional duty.	Rate of additional duty or method of obtaining it.
PART II—*contd.*		
42	ALL ARMS, and other articles included in Item No. 42.	10 per cent. *ad valorem.*
42A	MOTOR CARS, motor cycles and other articles included in Item No. 42A.	10 per cent. *ad valorem.*
43C	ARTICIFIAL SILK YARN and Thread.	2½ per cent. *ad valorem.*
45A	SILK MIXTURES, all sorts included in Item No. 45A	7½ per cent. *ad valorem.*
46C	PORTLAND CEMENT (excluding white Portland cement).	Rs. 2 per ton.
PART IV.		
Nos. 58 to 64 inclusive	All articles for the time being included in Part IV of the Second Schedule.	2½ per cent. *ad valorem.*
PART V.		
Nos. 65 to 123 inclusive.	All articles for the time being included in Part V of the Second Schedule, excluding "raw hemp" comprised in Item No. 78.	5 per cent. *ad valorem.*
PART VI.		
Nos. 124 to 141, inclusive, except Nos. 124A and 134A.	All articles for the time being included in Part VI of the Second Schedule, except— (1) the following SPICES, namely— Cardamoms, cassia, cinnamon, cloves, nutmegs and pepper (*see* No. 124A); (2) CINEMATOGRAPH FILMS, exposed (*see* No. 134A); and (3) BETELNUTS (*see* No. 141A).	10 per cent. *ad valorem.*
PART VII.		
156A ..	COTTON PIECE-GOODS—all sorts included in Item No. 156A.	The figures for the rates of the *ad valorem* duties shall be deemed to be increased by 5 in each case.

Schedule to be inserted in the Indian Post Office Act, 1898.

[See section 5.]

"THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

[See section 7.]

Letters.	
For a weight not exceeding two and a half tolas.	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas.	One anna.
Postcards.	
Single	Half an anna.
Reply	One anna.
Book, Pattern and Sample Packets.	
For every five tolas or fraction thereof ..	Half an anna.
Registered Newspapers.	
For a weight not exceeding eight tolas ..	Quarter of an anna.
For a weight exceeding eight tolas and not exceeding twenty tolas.	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas.	Half an anna.
Parcels.	
For a weight not exceeding twenty tolas ..	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas.	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas.	Four annas."

SCHEDULE IV.

[See section 7.]

PART I.

Rates of Income-tax.

A. In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a company—

	Rate.
(1) When the total income is less than Rs. 2,000.	*Nil.*
(2) When the total income is Rs. 2,000 or upwards, but is less than Rs. 5,000.	Six pies in the rupee.

SCHEDULE IV.—*contd.*

PART I.—*contd.*

(3) When the total income is Rs. 5,000 or upwards, but is less than Rs,10,000.	Nine pies in the rupee.
(4) When the total income is Rs, 10,000 or upwards, but is less than Rs. 15,000.	One anna in the rupee.
(5) When the total income is Rs. 15,000 or upwards, but is less than Rs, 20,000.	One anna and four pies in the rupee.
(6) When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna and seven pies in the rupee.
(7) When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and eleven pies in the rupee.
(8) When the total income is Rs. 40,000 or upwards, but is less than Rs. 1,00,000.	Two annas and one pie in the rupee.
(9) When the total income is Rs. 1,00,000 or upwards.	Two annas and two pies in the rupee.
B. In the case of every company and registered firm, whatever its total income.	Two annas and two pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over thirty thousand rupees of total income—	Rate.
(1) In the case of every company—	
(*a*) in respect of the first twenty thousand rupees of such excess.	*Nil.*
(*b*) for every rupee of the remainder of such excess.	One anna in the rupee.
(2) (*a*) in the case of every Hindu undivided family—	
(*i*) in respect of the first forty-five thousand of rupees such excess.	*Nil.*
(*ii*) for every rupee of the next twenty-five thousand rupees of such excess.	One anna and three pies in the rupee.
(*b*) in the case of every individual, unregistered firm and other association of individuals not being a registered firm or a company—	
(*i*) for every rupee of the first twenty thousand rupees of such excess.	Nine pies in the rupee.
(*ii*) for every rupee of the next fifty thuosand rupees of such excess.	One anna and three pies in the rupee.

SCHEDULE IV.—*contd.*

PART II.—*contd.*

(c) in the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a Company—	
(i) for every rupee of the next fifty thousand rupees of such excess.	One anna and nine pies in the rupee.
(ii) for every rupee of the next fifty thousand rupees of such excess.	Two annas and three pies in the rupee.
(iii) for every rupee of the next fifty thousand rupees of such excess.	Two annas and nine pies in the rupee.
(iv) for every rupee of the next fifty thousand rupees of such excess.	Three annas and three pies in the rupee.
(v) for every rupee of the next fifty thousand rupees of such excess.	Three annas and nine pies in the rupee.
(vi) for every rupee of the next fifty thousand rupees of such excess.	Four annas and three pies in the rupee.
(vii) for every rupee of the next fifty thousand rupees of such excess.	Four annas and nine pies in the rupee.
(viii) for every rupee of the next fifty thousand rupees of such excess.	Five annas and three pies in the rupee.
(ix) for every rupee of the next fifty thousand rupees of such excess.	Five annas and nine pies in the rupee.
(x) for every rupee of the remainder of such excess.	Six annas and three pies in the rupee.

PROTECTION OF THE STEEL INDUSTRY.

ACT NO. II OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the* 28th *February*, 1931.)

An Act to provide for the modification of certain import duties relating to the fostering and development of the Steel Industry in British India.

WHEREAS it is expedient to remove the existing inequality of tariff treatment as between manufacturers in

British India and manufacturers abroad of certain articles made of iron or steel :

AND WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, further to provide for the fostering and development of the steel industry by increasing the import duty leviable on certain railway materials made of iron or steel ;

It is hereby enacted as follows :—

Short title.

1. This Act may be called the Steel Industry (Protection) Act, 1931.

VIII of 1894

Amendment of Second schedule to Act VIII of 1894.

2. In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act.

THE SCHEDULE.

(*See Section* 2.)

AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF ACT, 1894.

1. In Item No. 61,—

(*a*) in the third sub-item, the word " rivets " shall be omitted ; and

(*b*) in the fifth sub-item, the brackets, words and figures " (*see* Nos. 63 and 150) " and the words " and fastenings therefor other than tie-bars " shall be omitted.

2. In Item No. 63, the words " fish bolts and nuts, " and the words " switches, crossings and the like materials made of alloy steel " shall be omitted.

3. For Item No. 145, the following items shall be substituted, namely :—

" 145	IRON OR STEEL BOLTS AND NUTS, including hook-bolts and nuts for roofing and fish bolts and nuts.	Rs. 2-4-0 per cwt.
145A	IRON OR STEEL RIVETS	Rs. 2 per cwt."

4. In Item No. 150,—

(*a*) in sub-item B, for the words "Switches and crossings and the like materials not made of alloy steel, including switches and crossings and the like materials," the words "Switches and crossings including stretcher bars and other component parts, and switches and crossings including stretcher bars and other component parts" shall be substituted;

(*b*) in sub-item C, the words "and keys and distance pieces and the like for use with such sleepers" shall be omitted;

(*c*) in sub-item D, after the word "Spikes" the words and brackets "(other than dogspikes)" shall be inserted; and

(*d*) the following sub-items shall be added, namely :—

"E.	Dogspikes	Rs. 2-4-0 per cwt.
F.	Gibs, cotters, keys, distance pieces and other fastening for use with iron or steel sleepers.	Rs. 2 per cwt."

PROTECTION TO THE GOLD THREAD INDUSTRY.

ACT NO. III OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the* 28th *February* 1931.)

An Act to provide for the fostering and development of the Gold Thread Industry in British India.

WHEREAS it is expedient, in pursuance of the policy of discriminating protection of industries in British India with due regard to the well-being of the community, to provide for the fostering and development of the gold thread industry by increasing, for a period of ten years, the import duty leviable on certain articles; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Gold Thread Industry (Protection) Act, 1931.

VIII of 1894. 2. (1) In Item No. 43BBB of the Second Schedule to the Indian Tariff Act, 1894 (hereinafter referred to as the said Schedule), the words and brackets "silver thread and wire (including so-called gold thread and wire mainly made of silver), silver leaf" shall be omitted.

Amendment of Item 43BBB of Schedule II, Act VIII of 1894.

(2) Sub-section (1) shall have effect only up to the 31st day of March, 1931, and thereafter, Item No. 43BBB, as hereby amended, shall, in pursuance of sub-section (3) of section 1 of XV of 1930. the Indian Finance Act, 1930, be omitted from the said Schedule.

Amendment of Item 131 of Schedule II, Act VIII of 1894.

3. In Item No. 131 of the said Schedule, the words "gold thread and wire" shall be omitted.

Insertion of new Item 132 in Schedule, II Act VIII of 1894.

4. (1) In Part VI of the said Schedule, the following Item shall be inserted, namely :—

"132	SILVERPLATE, and silver manufactures all sorts not otherwise specified.	

(2) Sub-section (1) shall have effect on the expiration of the 31st day of March, 1931, and sub-section (3) of section 1 XV of 1930. of the Indian Finance Act, 1930, in so far as it purports to revive Item No. 132 of the said Schedule as it stood before the commencement of that Act, shall have no effect inconsistent with sub-section (1).

Insertion of new Item 154A in Schedule II, Act VIII of 1894.

5. (1) In Part VII of the said Schedule, after Item No. 154, the following heading and Item shall be inserted, namely :—

"METALS OTHER THAN IRON AND STEEL.

154A.	SILVER THREAD AND WIRE (including socalled gold thread and wire mainly made of silver) and silver leaf; including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of a like nature, of whatever metal made.	50 per cent. *ad valorem*."

(2) Sub-section (1) shall have effect up to the 31st day of March, 1941.

INDIAN INCOME TAX (AMENDMENT) ACT.

ACT NO. IV OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 3rd March, 1931.)

An Act further to amend the Indian Income-tax Act, 1922, for a certain purpose.

WHEREAS it is expedient further to amend the Indian Income-tax Act, 1922, for the purpose hereinafter appearing; It is hereby enacted as follows :— XI of 1922.

Short title.

1. This Act may be called the Indian Income-tax (Amendment) Act, 1931.

Amendment of section 58C. Act XI of 1922.

2. In clause (*e*) of sub-section (1) of section 58C of the Indian Income-tax Act, 1922, after the word "trustees" the words "or in the Official Trustee" shall be inserted. XI of 1922.

INDIAN MERCHANT SHIPPING ACT.

ACT NO. IX OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 17th March, 1931.)

An Act further to amend the Indian Merchant Shipping Act, 1923, for certain purposes.

WHEREAS it is expedient further to amend the Indian Merchant Shipping Act, 1923, for the purposes hereinafter appearing; It is hereby enacted as follows :— XXI of 1923.

Short title.

1. This Act may be called the Indian Merchant Shipping (Amendment) Act, 1931.

XXI of 1923.

Amendment of section 5, Act XXI of 1923.

2. After clause (*a*) of sub-section (2) of section 5 of the Indian Merchant Shipping Act, 1923 (hereinafter referred to as the said Act), the following clause shall be inserted, namely :—

"(*aa*) The provisions relating to the employment of young persons shall apply to ships registered in British India and to foreign ships in the manner prescribed in the said provisions."

3. In sub-section (1) of section 23 of the said Act, —

Amendment of section 23, Act XXI of 1923.

(*a*) the words "Subject to the provisions of the Apprentices Act, 1850," shall be omitted ;

(*b*) after the word "boy" the words "not under fourteen years of age" shall be inserted ; and

(*c*) for the words "said Act shall, save as hereinafter provided in this section" the words "Apprentices Act, 1850, shall, subject to the provisions of this Act" shall be substituted.

4. After section 37 of the said Act, the following heading and sections shall be inserted, namely :—

Insertion of new sections.

37A, 37B, 37C, 37D, 37E, 37F, 37G, 37H, 37I and 37J in Act XXI of 1923.

"*Employment of Young Persons.*

37A. For the purposes of the following provisions—

Definitions of "coasting-ship", "young lascar" and "young person;"

(*i*) "coasting ship" means a ship exclusively employed in trading between any ports or places on the continent of India, or between Aden and Perim, or between ports or places on the continent of India, and ports or places in the island of Ceylon ;

(*ii*) "young lascar" means a lascar or other native seaman under eighteen years of age ; and

(*iii*) "young person" means a person under eighteen years of age, and includes a young lascar.

Employment of children.

37B. No young person under fourteen years of age shall be engaged or carried to sea to work in any capacity in any ship registered in British India and no young lascar under fourteen years of age shall be engaged or carried to sea to work in any capacity in any foreign ship, except—

(*a*) in a school-ship, or training-ship, in accordance with the prescribed conditions ; or

(*b*) in a ship in which all persons employed are members of one family ; or

(*c*) in a home-trade ship of a burden not exceeding three hundred tons ; or

(*d*) where such young person is to be employed on nominal wages and will be in the charge of his father or other adult near male relative.

Engagement of young persons as trimmers or stokers.

37C. (1) Subject to the provisions of sub-sections (2) and (3), no young person shall be engaged or carried to sea to work as a trimmer or stoker in any ship registered in British India, and no young lascar shall be engaged or carried to sea to work as a trimmer or stoker in any foreign ship.

(2) Sub-section (1) shall not apply—

(*a*) to any work of trimming or stoking done by a young person in a school-ship or training-ship in accordance with the prescribed conditions ; or

(*b*) to any work of trimming or stoking done by a young person in a ship which is mainly propelled otherwise than by steam ; or

(*c*) to the engagement or carrying to sea of a young person over sixteen years of age to work as a

trimmer or stoker on a coasting ship, provided he is employed in accordance with the prescribed conditions.

(3) Where in any port a trimmer or stoker is required for any ship mentioned in sub-section (1), other than a coasting-ship, and no person over eighteen years of age is available, two young persons over sixteen years of age may be engaged and carried to sea to do the work which would otherwise have been done by one person over eighteen years of age.

(4) There shall be included in every agreement with the crew in ships to which this section applies a short summary of the provisions of this section.

Medical examination of young persons.

37D. (1) Subject to the provisions of sub-section (2), no young person shall be engaged or carried to sea to work in any capacity in any ship registered in British India, and no young lascar shall be engaged or carried to sea to work in any capacity in any foreign ship, unless there has been delivered to the master a certificate granted by a prescribed authority that the young person is physically fit to be employed in that capacity.

(2) Sub-section (1) shall not apply—

(*a*) to the employment of a young person in a ship in which all persons employed are members of one family ; or

(*b*) where the shipping-master, on the ground of urgency, has authorised a young person to be engaged and carried to sea, without the certificate required by sub-section (1) being delivered to the master, and the young person is not employed beyond the first port at which the ship in which he is so engaged calls except in accordance with the provisions of sub-section (1).

(3) A certificate of physical fitness required under this section shall remain in force for one year only from the date on which it is granted.

Maintenance of list or register of young persons in a ship.

37E. There shall be included in every agreement with the crew of every ship registered in British India and every foreign ship, which engages young persons in British India, a list of young persons who are members of the crew, together with particulars of the dates of their birth, and, in the case of any such ship where there is no agreement, the master shall keep a register of young persons with particulars of the dates of their birth and of the dates on which they became or ceased to be members of the crew.

Penalty for contravention of sections 37B, 37C and 37D.

37F. If any young person is carried to sea to work in contravention of section 37B, section 37C or section 37D, the master of the ship shall for each such offence be liable to a fine which may extend to fifty rupees.

Penalty for false representation by parent or guardian.

37G. If any young person is engaged to work in any capacity in a ship in contravention of section 37B, section 37C or section 37D on a false representation by his parent or guardian that the young person is of an age at which such engagement is not in contravention of those sections, such parent or guardian shall be liable to a fine which may extend to fifty rupees.

Penalty for failure to produce medical certificate for inspection.

37H. If the master of any ship refuses or neglects to produce for inspection any medical certificate delivered to him under section 37D when required so to do by a shipping-master, he shall for each such offence be liable to a fine which may extend to fifty rupees.

Penalty for failure to keep or produce for inspection a register of young persons.

37I. If the master of a ship where there is no agreement with the crew fails to keep the register of young persons required to be kept by him under section 37E, or refuses or neglects to produce such register for inspection when required so to do by a shipping-master, he shall be liable to a fine which may extend to two hundred rupees.

37J. (1) The Governor General in Council may make rules prescribing—

Power to make rules.

(*a*) the conditions of employment of young persons, in any capacity, in school-ships and training-ships, and the authorities by whom and the manner in which the inspection of their work shall be carried out;

(*b*) the conditions of employment of young persons as trimmers or stokers in coasting-ships;

(*c*) the authorities whose certificates of physical fitness shall be accepted for the purposes of section 37D; and

(*d*) the form of the register of young persons to be maintained in ships where there is no agreement with the crew.

(2) Rules under clause (*b*) shall be made after consultation with such organisations in British India as the Governor General in Council may consider to be most representative of the employers of seamen and of seamen."

Insertion of new section 43A in Act XXI of 1923.

5. After section 43 of the said Act, the following section shall be inserted, namely :—

Certificate as to work of seaman.

"43A. (1) The master of every ship, except home-trade ships of a burden not exceeding three hundred tons, shall sign and give to a seaman discharged from his ship in British India, either on his discharge or on payment of his wages, a certificate in a form sanctioned by the Governor General in Council stating—

(*a*) the quality of the work of the seaman; or

(*b*) whether the seaman has fulfilled his obligations under the agreement with the crew.

(2) If the master acts in contravention of this section, he shall for each offence be liable to a fine which may extend to one hundred rupees."

Insertion of new section 58A in Act XXI of 1923.

6. After section 58 of the said Act, the following section shall be inserted, namely :—

Special provision for shipwrecked lascars.

"58A. (1) Where the service of a lascar or native seaman employed on a ship registered in British India or engaged in British India for employment on a foreign ship terminates before the date contemplated in the agreement by reason of the wreck or loss of the ship, the lascar shall, notwithstanding anything contained in section 58, but subject to the provisions of this section, be entitled to receive—

(*a*) wages at the rate to which he was entitled at the date of the termination of service, until he is sent home or to a port near his home in accordance with section 75, or until he has been sent home or to a proper port of return in accordance with the Merchant Shipping Acts, or has in any other way reached his port of departure from India or a port near his home, as the case may be ; and

(*b*) compensation for the loss of his effects up to one month's wages at the said rate.

(2) A lascar shall not be entitled to receive wages under clause (*a*) of sub-section (1) in respect of any period during which—

(*a*) he was or could have been suitably employed ; or

(*b*) he negligently failed to apply to the proper authority for relief as a distressed or destitute lascar."

Amendment of section 85, Act XXI of 1923.

7. In section 85 of the said Act,—

(*a*) for sub-section (1) the following sub-section shall be substituted, namely :—

"(1) All British ships and all ships upon which seamen have been shipped in British India

shall have on board sufficient provisions and water of good quality and fit for the use of the crew on the scale specified in the agreement with the crew " ;

(*b*) in sub-section (2), for the words " the officer or person making the examination " the words " any person making an inspection under section 91 " shall be substituted ;

(*c*) in sub-section (4),—

(*i*) for the words " The officer directing or the person making the examination " the words " The person making the inspection " shall be substituted ; and

(*ii*) for the word " examination ", where it occurs the second time, the word " inspection " shall be substituted ; and

(*d*) in sub-section (5), for the words " If the said officer certifies in that statement that there was no reasonable ground for the complaint, each of the complainants " the following shall be substituted, namely :—

" If the inspection was made in pursuance of a request by members of the crew and the person making the inspection certifies in the statement of the result of the inspection that there was no reasonable ground for the request, every member of the crew who made the request."

Amendment of section 91, Act XXI of 1923.

8. For section 91 of the said Act, the folllowing section shall be substituted, namely :—

Inspection of provisions, water, medicines, and appliances, weights and measures and accommodation.

" 91. A shipping-master, deputy shipping-master or other officer duly appointed in this behalf by the Governor General in Council, at any port—

(*a*) in the case of any ship upon which seamen have been shipped at that port, may at any time, and

(*b*) in the case of any British ship, may at any time, and, if the master or three or more of the crew so request, shall,

enter on board the ship and inspect—

(*i*) the provisions and water,

(*ii*) the medicines and appliances,

(*iii*) the weights and measures,

(*iv*) the accommodation for seamen,

with which the ship is required to be provided by or under this Act or the Merchant Shipping Acts."

Saving.

9. Nothing in section 2, section 3 or section 4 shall prevent the carrying to sea of a young person in a ship in which he is lawfully engaged to work at the commencement of this Act.

VIZAGAPATAM PORT ACT.

ACT NO. X OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 17th March*, 1931.)

An Act to make special provision for the administration of the Port of Vizagapatam.

WHEREAS it is expedient to make special provision for the administration of the port of Vizagapatam ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Vizagapatam Port Act, 1931.

Construction of certain enactments in their application to port of Vizagapatam.

2. The enactments specified in the Schedule shall, in their application to the port of Vizagapatam, be construed as if references in the said enactments to the Local Government, to the local official Gazette and to the Fort

St. George Gazette were references to the Governor General in Council and to the Gazette of India, respectively, and, where anything done in respect of the said port under any of the said enactments is in force immediately before the commencement of this Act, it shall be deemed, as from the commencement of this Act, to have been done under that enactment as so construed.

SCHEDULE.

(1) *Act of the Governor General in Council.*—The Indian Ports Act, 1908, with the exception of clause (*p*) of sub-section (1) of section 6, section 17, section 49 and section 50.

(2) *Madras Act.*—The Madras Outports Landing and Shipping Fees Act, 1885.

INDIAN PORTS ACT.

ACT NO. XI OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor General on the 17th March*, 1931.)

An Act further to amend the Indian Ports Act, 1908, for a certain purpose.

XV of 1908. WHEREAS it is expedient further to amend the Indian Ports Act, 1908, for the purpose hereinafter appearing; It is hereby enacted as follows :—

Short title. 1. This Act may be called the Indian Ports (Amendment) Act, 1931.

XV of 1908. Amendment of section 6, Act XV of 1908. 2. In sub-section (1A) of section 6 of the Indian Ports Act, 1908, for the words " at piers, jetties, landing-places, wharves, quays, docks, warehouses and sheds " the words " in any port subject to this Act " shall be substituted.

INDIAN FACTORIES ACT.

ACT NO. XIII OF 1931.

[AS PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 5th April, 1931.)

An Act further to amend the Indian Factories Act, 1911, for a certain purpose.

WHEREAS it is expedient further to amend the Indian Factories Act, 1911, for the purpose hereinafter appearing; It is hereby enacted as follows :— XII of 1911.

1. This Act may be called the Indian Factories (Amendment) Act, 1931.

Short title.

2. After clause (*i*) of sub-section (2) of section 37 of the Indian Factories Act, 1911, the following clause shall be inserted, namely :— XII of 1911.

Amendment of section 37, Act XII of 1911.

" (*ii*) precautions against fire. "

SALT (ADDITIONAL IMPORT DUTY) ACT.

ACT NO. XIV OF 1931. *

[AS PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 5th April, 1931.)

An Act to impose a temporary additional duty of customs on Foreign Salt.

WHEREAS it is expedient in the interests of the Indian salt industry to impose a temporary additional duty of customs on the import of foreign salt and at the same time

*This Act came into effect on 17th March, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (16 of 1918).

to make provision for safeguarding the interests of consumers of salt; It is hereby enacted as follows :—

Short title, extent and duration.

1. (1) This Act may be called the Salt (Additional Import Duty) Act, 1931.

(2) It extends to the whole of British India.

(3) It shall have effect only up to the 31st day of March, 1932.

Definition of maund.

2. In this Act a "maund" means a maund of eighty-two and two-sevenths pounds avoirdupois.

Additional duty of customs on salt.

3. Save as hereinafter provided, there shall be levied and collected, in addition to any duty of customs imposed by or under any enactment for the time being in force, an additional duty of customs on salt imported into any port in British India except Aden and Perim, at the rate of four and a half annas per maund.

Power to impose further additional duty.

4. If the Governor General in Council is satisfied, after such inquiry as he thinks fit, that salt not manufactured in India is being imported into British India at such a price as is likely to render insufficient the benefits intended to be afforded to the Indian salt industry by the additional duty imposed by section 3, he may, by notification in the Gazette of India, increase such duty to such extent, not exceeding one anna per maund, as he thinks fit.

Exemption of Indian salt from additional duties.

5. (1) The additional duty imposed by section 3, and any further duty which may be imposed under section 4, shall not, save as hereinafter provided, be levied and collected on salt produced in India.

(2) The Governor General in Council may at any time require any producer of salt in India to enter into an undertaking, within such time as the Governor General in Council may specify, that he will, when so required from time to

time by the prescribed authority, sell to the Secretary of State for India in Council fine white salt of the quality usually made by such producer.

(3) In making a requisition under sub-section (2) the prescribed authority may specify, in such manner as may be reasonable in the circumstances of the case,—

(*a*) the amount of salt to be sold,

(*b*) the port or ports where such salt is to be delivered and

(*c*) the time within which the salt is to be delivered at the port or ports of delivery.

(4) The price to be paid for such salt delivered free of charge at the port of delivery shall be sixty-three rupees eleven annas per hundred maunds at the port of Calcutta, and at any other port shall be sixty-three rupees eleven annas per hundred maunds with an addition or deduction, as the case may be, on account of the difference between the freight from the port of shipment to Calcutta and the freight from the port of shipment to the port of delivery.

(5) If any producer of salt required to enter into an undertaking under sub-section (2) fails to enter into such undertaking within the time specified, or, having entered into such undertaking, fails in the opinion of the Governor General in Council to fulfil it, the Governor General in Council may by notification in the Gazette of India, direct that all salt produced by such producer shall, on being taken by sea into any port in British India, be chargeable with the additional duty imposed by section 3 and with any further additional duty which may be imposed under section 4.

(6) The Governor General in Council may, by notification in the Gazette of India, make rules—

Power to make rules.

(*a*) prescribing the form of undertaking to be entered into by producers of salt under section 5 ;

(*b*) determining the prescribed authorities for the purposes of that section ; and

(*c*) generally, to give effect to the provisions of this Act.

WHEAT (IMPORT DUTY) ACT.
ACT NO. XV OF 1931 *.

[AS PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 5th April, 1931.)

An Act to impose a temporary duty of customs on the importation of Wheat.

WHEREAS it is expedient to assist the sale in India of wheat produced therein by imposing a temporary duty of customs on the importation of wheat; It is hereby enacted as follows :—

Short title, extent and duration.

1. (1) This Act may be called the Wheat (Import Duty) Act, 1931.

(2) It extends to the whole of British India, except Aden and Perim.

(3) It shall have effect only up to the 31st day of March, 1932.

VIII of 1894.

Duty of customs on wheat.

2. Notwithstanding anything contained in Part I of Schedule II to the Indian Tariff Act, 1894, there shall be levied and collected, save as hereinafter provided, a duty of customs on wheat imported into any port to which this Act applies, at the rate of two rupees per hundredweight.

Exemption from duty of wheat already ordered.

3. (1) The duty of customs imposed by or under this Act shall not be levied and collected on wheat shipped by the seller in compliance with a contract of sale made by him under the following circumstances, namely :—

(*a*) where the proposal has been made by the seller and its acceptance by the buyer has been put in course of transmission to the seller, before the 1st day of March, 1931 ; or

*This Act came into effect on 20th March, 1931, by virtue of a declaration inserted in the Bill under the Provisional Collection of Taxes Act, 1918 (16 of 1918).

(*b*) where the proposal has been made by the buyer and has been put in course of transmission to the seller before the 1st day of March, 1931, and the seller's acceptance has been put in course of transmission to the buyer before the 20th day of March, 1931 :

Provided that in all cases documents showing that the contract of sale has been made under these circumstances are deposited with the Customs Collector before the 1st day of May, 1931.

(2) Where in the opinion of the Customs Collector it is doubtful whether any consignment of wheat is exempted from duty under sub-section (1) or not, the Customs Collector shall assess and collect duty thereon as if it were not exempted ; and, on proof being furnished to his satisfaction within three months of the collection of the duty that the consignment of wheat is exempted, he shall make a refund of the duty collected.

Duty of customs on wheat flour.

4. Notwithstanding anything contained in Part V of Schedule II to the Indian Tariff Act, 1894, or in section 4 of the Indian Finance Act, 1931, the duty of customs to be levied and collected on wheat flour imported into any port to which this Act applies shall be at the rate of two rupees per hundredweight. VIII of 1894.

Power to remit or reduce the duty.

5. (1) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty of customs imposed by section 2 has become unnecessary or excessive, he may, by notification in the Gazette of India, remit such duty or reduce it to such extent as he thinks fit.

(2) If, after such inquiry as he thinks necessary, the Governor General in Council is of opinion that the duty of customs imposed by section 4 is excessive he may, by notification in the Gazette of India,—

(*a*) reduce such duty to such extent as he thinks fit, but not so as to make it lower than an *ad valorem* duty of twenty per cent., or

(*b*) declare that section 4 shall cease to have effect.

PROVISIONAL COLLECTION OF TAXES ACT.

ACT NO. XVI OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 28th September, 1931.)

An Act to amend the law providing for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs or excise.

WHEREAS it is expedient to amend the law providing for the immediate effect for a limited period of provisions in Bills relating to the imposition or increase of duties of customs or excise ; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Provisional Collection of Taxes Act, 1931.

Definition.

2. In this Act, a "declared provision" means a provision in a Bill in respect of which a declaration has been made under section 3.

Power to make declarations under this Act.

3. Where a Bill to be introduced in the Indian Legislature on behalf of Government provides for the imposition or increase of a duty of customs or excise, the Governor General in Council may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act.

Effect of declarations under this Act, and duration thereof.

4. (1) A declared provision shall have the force of law immediately on the expiry of the day on which the Bill containing it is introduced.

(2) A declared provision shall cease to have the force of law under the provisions of this Act—

(*a*) when it comes into operation as an enactment, with or without amendment, or

(*b*) when the Governor General in Council, in pursuance of a motion passed by either Chamber of the Indian Legislature, directs, by notification in the Gazette of India, that it shall cease to have the force of law, or

(*c*) if it has not already ceased to have the force of law under clause (*a*) or clause (*b*), then on the expiry of the sixtieth day after the day on which the Bill containing it was introduced.

Certain refunds to be made when declarations cease to have effect.

5. (1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the day on which the Bill containing it was introduced, refunds shall be made of all duties collected which would not have been collected if the provision adopted in the enactment had been the declared provision :

Provided that the rate at which refunds of any duty may be made under this sub-section shall not exceed the difference between the rate of such duty proposed in the declared provision and the rate of such duty in force when the Bill was introduced.

(2) Where a declared provision ceases to have the force of law under clause (*b*) or clause (*c*) of sub-section (2) of section 4, refunds shall be made of all duties collected which would not have been collected if the declaration in respect of it had not been made.

Repeal.

6. The Provisional Collection of Taxes Act, 1918, is repealed. XVI of 1918.

LAND CUSTOMS (AMENDMENT) ACT.

ACT NO. XIX OF 1931.

[PASSED BY THE INDIAN LEGISLATURE.)

(Received the assent of the Governor General on the 1st October, 1931.)

An Act to amend the Land Customs Act, 1924, for a certain purpose.

XIX of 1924. WHEREAS it is expedient to amend the Land Customs Act, 1924, for the purpose hereinafter appearing; It is hereby enacted as follows :—

Short title. 1. This Act may be called the Land Customs (Amendment) Act, 1931.

Amendment of section 7, Act XIX of 1924. XIX of 1924. 2. Section 7 of the Land Customs Act, 1924, shall be re-numbered as sub-section (1) of section 7, and to the said section so re-numbered the following sub-sections shall be added, namely :—

VIII of 1878 "(2) Where any dutiable goods, or any goods in respect of which a notification under section 19 of the Sea Customs Act, 1878, prohibiting the bringing or taking by land of such goods into British India or any specified part thereof, has been issued, are passed by land out of any foreign territory and the Land Customs Officer is of opinion that an offence under sub-section (1) has been committed in respect of such goods and that the penalty provided in that sub-section is inadequate, he may make a complaint to a magistrate having jurisdiction.

(3) Such magistrate shall thereupon inquire into and try the charge brought against the accused person and, upon conviction, may sentence him to imprisonment of either

description for a term which may extend to six months, or to fine not exceeding one thousand rupees, or to both, and may confiscate the goods in respect of which the offence has been committed."

COURT FEES (BOMBAY AMENDMENT) ACT.

BOMBAY ACT NO. I OF 1931.

(First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 27th March 1931.)

An Act further to amend the Court-fees Act, 1870, as amended by the Court-fees (Bombay Amendment) Act, 1926, in its application to the Presidency of Bombay.

WHEREAS it is expedient further to amend the Court-fees Act, 1870, as amended by the Court-fees (Bombay Amendment) Act, 1926, in its application to the Presidency of Bombay in manner herein-after appearing; And whereas the previous sanction of the Governor required by section 80C of the Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows:— VII of 1870. Bom. III of 1926. 5 & 6 Geo. V. c. 61.

1. This Act may be called the Court-fees (Bombay Amendment) Act, 1931. Short title.

2. (1) This Act extends to the whole of the Presidency of Bombay. Extent and commencement.

(2) It shall come into operation on the 31st day of March 1931.

3. The amendments made in the Court-fees Act, 1870, by the Court-fees (Bombay Amendment) Act, 1926, as subsequently amended, are hereby continued in operation for a further period of one year by the substitution in sub-section (3) of section 1 of the Court-fees (Bombay Amendment) Act, 1926, of the word 'six' for the word 'five.' Amendment of VII of 1870 as amended by Bom. III of 1926. VII of 1870. Bom. III of 1926.

INDIAN STAMP (BOMBAY AMENDMENT) ACT.

BOMBAY ACT NO. II OF 1931.

(First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 27th March 1931.)

An Act further to amend the Indian Stamp Act, 1899, in its application to the Presidency of Bombay.

II of 1899. WHEREAS it is expedient further to amend the Indian Stamp Act, 1899, in its application to the Presidency of Bombay, in manner herein-after appearing; And whereas 5 & 6 Geo.V, c. 61. the previous sanction of the Governor-General required by sub-section (3) of section 80A of the Government of India Act and the previous sanction of the Governor required by section 80C of the said Act have been obtained for the passing of this Act; It is hereby enacted as follows:—

Short title. 1. This Act may be called the Indian Stamp (Bombay Amendment) Act, 1931.

Extent and commencement. 2. (1) This Act extends to the whole of the Presidency of Bombay.

(2) It shall come into operation on the 31st day of March 1931.

II of 1899. Bom. II of 1922. Extension of operation of amendments made by Bom. II of 1922. 3. The amendments made in the Indian Stamp Act, 1899, by the Indian Stamp (Bombay Amendment) Act, 1922, as subsequently amended, are hereby continued in operation for a further period of one year by the substitution in clause (*iii*) of section 1 of the Indian Stamp (Bombay Amendment) Act, 1922, of the word "ten" for the word "nine".

INDIAN FINANCE (SUPPLEMENTARY AND EXTENDING) ACT.

Passed under the procedure prescribed by Section 67 B of the Government of India Act, on the 28th November 1931.

An Act to supplement the Indian Finance Act, 1931, and to extend the operation of its temporary provisions.

WHEREAS it is expedient to supplement the Indian Finance Act, 1931, and to extend the operation of its temporary provisions to the financial year beginning on the 1st April, 1932; It is hereby enacted as follows :—

Short title.

1. This Act may be called the Indian Finance (Supplementary and Extending) Act, 1931.

Extension to the next financial year of the operation of the temporary provisions of the Indian Finance Act, 1931.

2. The operation of section 2 of the Indian Finance Act, 1931, fixing the rate of salt duty for the year beginning on the 1st April, 1931, of section 5 of the said Act and the Third Schedule thereto as amended by section 6 of this Act, fixing inland postage rates for the said year, and of section 7 of the said Act and the Fourth Schedule thereto as amended by sections 7, 8 and 9 of this Act, fixing rates of income-tax and super-tax for the said year, is hereby extended to the 31st day of March, 1933.

Amendment of the Second Schedule to the Indian Tariff Act, 1894, and the Indian Finance Act, 1931.

3. (1) The amendments specified in Part I of Schedule I to this Act shall be made in Schedule II to the Indian Tariff Act, 1894. VIII of 1894.

(2) The amendment specified in Part II of Schedule I to this Act shall be made in Schedule II to the Indian Finance Act, 1931.

Additional customs duties.

4. Where any goods chargeable with a duty of customs under Part II, Part IV, Part V, Part VI or Part VII of Schedule II to the Indian VIII of 1894.

Tariff Act, 1894, as amended by section 3, or under any of the said Parts read with any other enactment or with any notification of the Governor-General in Council for the time being in force, are assessed to duty, there shall be levied and collected as an addition to and in the same manner as the total amount so chargeable, a sum equal to one quarter of such total amount:

Provided that salt chargeable with duty under Item No. 35 of the said Part II shall not be liable to two such additions of duty:

Provided further that such addition of duty shall not be levied and collected on—

(*a*) raw cotton, comprised in Item No. 41A,

(*b*) dyes and colours, comprised in Item No. 58A, or

(*c*) machinery, comprised in Items Nos. 59A, 59B, 59C, and 59D,

of the said Schedule as amended by section 3.

XII of 1882. II of 1917. XII of 1922. XVIII of 1930.

Additional excise and other duties.

5. Where any salt, motor spirit, kerosene or silver chargeable with duty under the Indian Salt Act, 1882, or under the Motor Spirit (Duties) Act, 1917, or under the Indian Finance Act, 1922, or under the Silver (Excise Duty) Act, 1930, or under any of the said Acts read with any other enactment or with any notification of the Governor General in Council for the time being in force, is assessed to duty, there shall be levied and collected, as an addition to and in the same manner as the total amount so chargeable, a sum equal to one quarter of such total amount.

Increase of certain inland postage rates.

6. In section 5 of the Indian Finance Act, 1931, the following proviso shall be added, namely:—

"Provided that from a date to be appointed in this behalf by the Governor General in Council, by notification in the Gazette of India, each rate specified in the said Schedule in respect of letters and single postcards shall be increased by one quarter of an anna and the rate specified in respect of reply postcards shall be increased by half an anna."

7. (1) In Part I of Schedule IV to the Indian Finance Act, 1931, for the item—

Lowering of limits of total income liable to income tax.

"When the total income is less than Rs. 2,000 .. *Nil.*"

the following shall be substituted, namely :—

"When the total income is Rs. 1,000 or upwards but is less than Rs. 2,000 .. .. .. Four pies in the rupee."

Provided that for the year beginning on the 1st day of April, 1931, the rate chargeable on any such total income shall be two pies in the rupee only.

(2) For the purpose of assessing and collecting the tax imposed by the proviso to sub-section (1),—

(*a*) the Indian Income-tax Act, 1922, shall be deemed to be subject to the adaptations set out in Part I of Schedule II to this Act, and XI of 1922.

(*b*) the Central Board of Revenue may make rules—

(*i*) making such further adaptations in the Indian Income-tax Act, 1922, as may seem to it to be necessary to secure that the tax shall be equitably levied, and XI of 1922.

(*ii*) regulating the procedure of income-tax authorities in securing the assessment and collection of the tax and the granting of refunds arising therefrom.

8. (1) In respect of the year beginning on the 1st day of April, 1931, each rate of income-tax and super-tax specified in Schedule IV to the Indian Finance Act, 1931, excluding the rate imposed by section 7, shall be increased by one-eighth of its amount.

Additional income tax and super-tax for the current financial year.

(2) For the purpose of assessing and collecting the additional tax imposed by sub-section (1),— XI of 1922.

(*a*) the Indian Income-tax Act, 1922, shall be deemed to be subject to the adaptations set out in Part II of Schedule II to this Act, and

XI of 1922.

(*b*) the Central Board of Revenue may make rules—

(*i*) making such further adaptations in the Indian Income-tax Act, 1922, as may seem to it to be necessary to secure that the additional tax shall be equitably levied, and

(*ii*) regulating the procedure of income-tax authorities in securing the assessment and collection of the tax and the granting of refunds arising therefrom.

Additional income-tax and super-tax for the next financial year.

9. In respect of the year beginning on the 1st day of April, 1932, each rate of income-tax and super-tax specified in Schedule IV to the Indian Finance Act, 1931, excluding the rate imposed by section 7, shall be increased by one-fourth of its amount.

X of 1923.

Amendment of section 19, Act X of 1923.

10. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1932" the figures "1933" shall be substituted.

SCHEDULE I.

[*See Section* 3.]

PART I.

Amendments to be made in Schedule II of the Indian Tariff Act, 1894.

1. Item No. 7 shall be deleted.

2. In Part I, the heading "DYES AND COLOURS" and Item No. 14C shall be omitted.

3. In Part I, the heading "MACHINERY", and Items Nos. 18A, 18B, 18C and 18D shall be omitted.

4. In Item No. 27A, for the figures, "1 4" in the last column the words "One rupee" shall be substituted.

5. In Item No. 34,—

(*a*) in sub-item (1), for the figures "23" the figure "8" shall be substituted ;

(*b*) sub-item (2) shall be omitted ; and

(*c*) sub-items (3) and (4) shall be re-numbered as sub-items (2) and (3)

6. After Item No. 41, and under the general head "*II.—Raw materials and produce and articles mainly unmanufactured,*" the following heading and item shall be inserted, namely:—

"TEXTILE MATERIALS.

41A ..	Cotton, raw	..	Pound	Six pies."

7. In Part II, under the general head "*III.—Articles wholly or mainly manufactured,*" the following heading and item shall be inserted, namely:—

"APPAREL.

41B ..	Boots and Shoes	*Ad valorem* ..	..	20 per cent or 4 annas per pair, whichever is higher."

8. In Item No. 43C, for the figures "7½" in the last column, the figures "12½" shall be substituted.

9. In Item No. 45A, after the word "silk," wherever it occurs, the words "or artificial silk" shall be inserted.

9A. In Item No. 46D, for the figure "5" the figure "8" shall be substituted.

10. In Part IV, under the general head "*III.—Articles wholly or mainly manufactured,*" the following heading and item shall be inserted, namely:—

"DYES AND COLOURS.

58A	Dyes derived from coal-tar, and coal-tar derivatives, used in any dyeing process."

11. After Item No. 59, the following heading and items shall be inserted, namely:—

"MACHINERY.

59A	Machinery, namely, such of the following articles as are not otherwise specified:—
	(1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;

MACHINERY—*contd.*

(2) machines and sets of machines to be worked by electric steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts;

(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;

(4) control gear, self-acting or otherwise, and transmission-gear designed for use with any machinery above specified, including belting of all materials (other than cotton, hair and canvas ply) and driving chains, but excluding driving ropes not made of cotton;

(5) bare hard-drawn electrolytic copper wires and cables and other electrical wires and cables, insulated or not and poles, troughs, conduits and insulators designed as parts of a transmission system, and the fittings thereof.

NOTE.—The term 'industrial system' used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.

59B The following TEXTILE MACHINERY AND APPARATUS by whatever power operated, namely, healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins and pirns; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiples box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing

MACHINERY—*concld.*

	and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions; temples and pickers; picking bands; picking sticks; printing machines; roller cloth; clearer cloth; sizing flannel; and roller skins.
59C	PRINTING AND LITHOGRAPHIC MATERIAL, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electrotype blocks, process blocks and highly polished copper or zinc sheets specially prepared for making process blocks, roller moulds, roller frames and stocks, roller composition, lithographic nap rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines and clarified liquid glue but excluding ink and paper.
59D	COMPONENT PARTS OF MACHINERY, as defined in Nos. 59A, 59B and 59C, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose. Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable."

12. In Item No. 85,—

(*a*) the words "boots and shoes" shall be omitted;

(*b*) after the words "silk mixtures" the words "or of artificial silk or artificial silk mixtures, and boots and shoes" shall be added.

13. In Item No. 100, after the word "silk" wherever it occurs except in the seventh sub-item, the words "or artificial silk" shall be inserted.

14. In Item No. 100A, after the word "silk", wherever it occurs the words "or artificial silk" shall be inserted.

15. After Item No. 126, the following heading and item shall be inserted, namely :—

" CHEMICAL DRUGS AND MEDICINES.

127 / CAMPHOR."

16. After Item No. 128, the following item shall be inserted, namely :—

128A / ELECTRIC BULBS."

17. In item No. 133, after the word "silk," wherever it occurs, the words "or artficial silk" shall be inserted.

PART II.

Amendment to be made in Schedule II to the Indian Finance Act, 1931.

In the entry relating to " Part IV, Nos. 58 to 64 inclusive," for the words in the second column the following shall be substituted, namely :—

" All articles for the time being included in Part IV. of the Second Schedule, except— (1) Dyes and Colours comprised in Item No. 58A, and (2) Machinery, comprised in Items Nos. 59A, 59B, 59C and 59D."	

SCHEDULE II.

Adaptations of the Indian Income-tax Act, 1922.

PART I.

[*See section* 7.]

Adaptations for the assessment and collection of income-tax in the current financial year on total incomes of Rs. 1,000 *and upward and less than Rs.* 2,000.

1. For the purposes of the proviso to sub-section (2) of section 18 of the Indian Income-tax Act, 1922, any person responsible for paying any income less than Rs. 2,000 chargeable under the head " Salaries" shall be deemed to have failed to deduct income-tax at the time of

making all payments made before the commencement of this Act, and such person may make the adjustments permitted by that proviso.

2. Notwithstanding that the Income-tax Officer has assessed the total income of an assessee under section 23 of the Indian Income-tax Act, 1922, and has found that nothing is payable thereon, he may proceed to determine the sum payable by such assessee by virtue of section 7 of this Act, and such sum shall, for the purposes of the Indian Income-tax Act, 1922, be deemed to be a sum determined under section 23 of that Act.

PART II.

[*See section* 8.]

Adaptations for the assessement and collection of additional income-tax and super-tax in the current financial year.

1. For the purposes of the proviso to sub-section (2) of section 18 of the Indian Income-tax Act, 1922, any person responsible for paying any income chargeable under the head "Salaries" shall be deemed to have made a deficient deduction in respect of the additional income-tax imposed by section 8 of this Act at the time of making all payments made before the commencement of this Act, and such person may make the adjustments permitted by that proviso.

2. Notwithstanding that the Income-tax Officer has assessed the total income of an assessee and has determined the sum payable thereon under section 23 of the Indian Income-tax Act, 1922, he may proceed to determine the further sum payable by such assessee by virtue of section 8 of this Act, and such further sum shall, for the purposes of the Indian Income-tax Act, 1922, be deemed to be a sum determined under section 23 of that Act.

Speech by the Hon'ble Finance Member on introducing the Budget for 1932-33.

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1. I rise to present the Budget for 1932-33 in circumstances which are somewhat unusual. The House is already familiar—almost painfully familiar—with the main features of the present financial situation, and a special occasion has already been taken to ask for the supplies which six months ago we considered to be necessary in order to carry us safely through next year. As His Excellency the Governor-General has already announced, we do not propose to ask the House

at the present stage to approve any extensions or modifications of the plan for raising revenue which we put forward last September. A Budget speech must therefore lack much of the interest which normally attaches to it. Nevertheless a very important part of the financial business still remains to be performed—the voting of the actual grants for expenditure—while the occasion is an appropriate one for attempting a general review of the financial position. I should indeed be failing in my duty if I did not utilise this occasion to the full—for on the occasion of the emergency session it was impossible to put forward really accurate estimates of expenditure or to deal fully with a most important part of Government finance—the Ways and Means position.

I must therefore ask Honourable Members to bear with me at some length on the present occasion, even though my speech may lack the interest—real even if painful—of an occasion for proposing new taxation.

2. *General Economic Position.*—I shall not attempt any exhaustive review of economic conditions, but a picture for the current year can be drawn in a few lines. Generally speaking the monsoon was favourable, and India has had quite a normal year as regards agricultural production. Yet her exports and imports have fallen in value to a bare half of what they were two years ago. Exports of merchandise for the first 10 months of the current year amounted in value to Rs. 134¾ crores as against Rs. 265 crores for the first 10 months of 1929-30, while the value of merchandise imported has fallen from 201 to about 105 crores. These are staggering figures, and indicate the extent to which our present difficulties are due to world conditions. The most striking falls in exports for the period mentioned are in Jute and Jute products which have fallen from Rs. 69 crores to Rs. 28½, and raw cotton which has fallen from just under 51 crores to 20½, while, as regards imports, the most notable cases are cotton manufactures which have fallen from 49·67 to 15·86 crores, and sugar which has fallen from 13·8 to 4·9 crores.

Nevertheless, in spite of this enormous fall in the volume of trade, our favourable trade balance, if movements of Treasure are included, for the first 10 months of this year is

Rs. 71 crores as compared with Rs. 43 crores for 1929-30. Here is the significance of the export of gold.

As an indication of our higher rates of taxation I may remind the House that this year we have collected for the 10 months about Rs. 29 crores of import duties on Rs. 105 crores of imports, as compared with about Rs. 33 crores of duties on Rs. 201 crores of imports for 1929-30.

These are the salient facts in the situation. They tell their own story, and provide the clue to the whole of the account of our finances which I have now to give.

If Honourable Members wish to study the position more closely I would add that, following the practice which I initiated last year, I am circulating a full report by the Director General of Commercial Intelligence and Statistics reviewing the trade statistics for 1931. I trust that this will be found of value.

3. *Last year*, 1930-31.—I will deal very briefly with last year's accounts. The actual results have shown a substantial improvement on the revised estimates which I gave last year. Revenue proved actually Rs. 84 lakhs larger than I expected and expenditure Rs. 26 lakhs less, so that the total result was Rs. 1,10 lakhs better—the actual deficit being Rs. 11·58 crores instead of Rs. 12·68 as anticipated.

REVISED ESTIMATES FOR 1931-32 AND BUDGET PROSPECTS FOR 1932-33.

4. Turning now to the position for the current year, and the prospects for next year, I need not remind Honourable Members of the circumstances in which we were forced during last September to undertake *interim* measures to fortify our budgetary position. According to our estimates at that time we should, on the existing basis of taxation, have had to face deficits of over 19 crores in each of the years 1931-32 and 1932-33. We hoped by our new measures of retrenchment and taxation to reduce the deficit for the current year to Rs. 10·17 crores and for next year—when the effects of retrenchment would be fully felt and with the new rates of taxation applicable for a whole year—to realise a surplus of Rs. 523 lakhs.

But I emphasised in presenting the estimates in September that they could not, in the extremely uncertain circumstances then prevailing, be regarded as more than guesses, and that we looked to the estimated surplus for next year mainly as a reserve margin against this uncertainty. The actual Customs returns for the months since last September have made it necessary for us to revise our estimates.

As a result we now allow for a deterioration in the figures by about 3 crores for each year, and we anticipate that the current year will close with a deficit of 13·66 crores and that the surplus for 1932-33 will be Rs. 2·15 crores. This surplus of 2·15 crores, based as it is on severely reduced estimates of revenue, we regard as providing a reasonable margin of safety.

I would remind the House also of another consideration. For this year and next year combined we are providing from Revenue no less than 13·71 crores for Reduction or Avoidance of Debt. This of course in no way represents recurrent expenditure. Moreover in our case a provision for writing off our debt is a measure of a specially conservative nature, seeing that practically the whole of our debt is covered by productive undertakings which themselves make adequate financial provision against depreciation of the value of their capital assets. The matter may therefore be looked at in this way. If we combine the results for this year and next year our estimates show a net deficit of 11·51 crores. But as this is arrived at after providing 13·71 crores for Reduction of Debt, our recurrent receipt for the two years will exceed our recurrent expenditure by 2·20 crores.

If this result is achieved over two years of unexampled depression when practically every Government in the world is having to show very heavy deficits, we may, I think, justifiably regard the Indian financial position as comparatively sound.

Comparison of present estimates with September Forecasts.

5. I will not attempt any detailed comparison of the present figures with the forecasts which I gave in September.

The latter did not profess to be more than rough approximations, and we were not able to present detailed estimates under the various account heads.

The comparisons between the two may be broadly summarised as follows. As regards the current year we are reducing our estimates by Rs. 5 crores on Customs and Rs. 1 crore on Income-Tax, and as against this we are reckoning on a net improvement under other heads of about Rs. 2½ crores. This leaves a deterioration of about Rs. 3½ crores, or, to be exact, Rs. 3,49 lakhs, which, added to our estimated deficit of Rs. 10,17 lakhs, brings the total to Rs. 13,66 lakhs.

	Lakhs.
For next year we are reducing our estimates for Tax revenue and Opium receipts by	4,58
While the net result under other heads shows an improvement of	1,50
The net deterioration on balance is thus	3,08
Which deducted from the previously estimated surplus of 5,23 lakhs gives a surplus of	2,15

The main improvement in the case of both years occurs under the Finance heads and this is mainly due to the improvement in the Government's position as currency authority owing to the increased demand for currency.

Analysis of present estimates.

6. Having thus briefly summarised the main differences between the September forecasts and our present estimates I must turn to a fuller exposition of the latter.

The broad picture may be presented as follows. So far as gross revenue and expenditure are concerned:

	In crores of Rupees. Revenue.	Expenditure.
The results for 1930-31 are	124·60	136·18
Our Budget Estimate for 1931-32 was	134·87	134·86
Our Revised Estimate for 1931-32 is .	120·77	134·43
Our Budget Estimate for 1932-33 is ..	129·96	127·81

I must, while giving these figures, remind the House that as they include gross interest payments and the counter-balancing receipts from commercial departments, they do not show the true picture as regards reduction in administrative expenditure.

I will now explain the position more fully as regards the main heads of Revenue and Expenditure.

REVENUE 1932-33.

	Lakhs.
7. *Customs.*—The actual revenue (*less* refunds) for 1930-31 was	46,81
The Budget Estimate for 1931-32 was	56,46
The Revised Estimate for 1931-32 is	46,23
The Budget Estimate for 1932-33 is	52,31

The Budget estimate for next year is thus 4,15 lakhs less than the current budget estimate in spite of the fact that the increased and new duties imposed by the Supplementary Finance Act were expected to bring in additional revenue of 9¾ crores.

8. The main deterioration as compared with the current budget occurs under the heads of sugar, silver, cotton piece-goods and liquors. These require special mention.

The decrease in imports of sugar has been the most important single factor in upsetting our estimates. On the basis of the past five years' consumption it seemed that until the beginning of the current year a quantity of about 850,000 tons could be regarded as a normal figure for imports, excluding the sugar which enters over the land customs line at Viramgam. As against this we now in fact only reckon for the current year on imports of about 475,000 tons and about 500,000 tons for next year. This decrease may be partly accounted for by the increase in Indian production—a subject to which I shall return again—but it is mainly due to decrease of purchasing power.

As it may be argued that the increased duties have themselves been responsible for reduced consumption, I give the following figures which are interesting. In the first place the actual cost to the consumer, in spite of the recent increases in import duty, has on the whole declined over the last few years. The wholesale price including duty averaged about

Rs. 312 per ton for 1926-27.
„ 289 per ton for 1927-28.
„ 273 per ton for 1928-29.
„ 258 per ton for 1929-30.
„ 237 per ton for 1930-31.
„ 255 per ton for the first six months of 1931-32.

For the five years from 1926-27 to 1930-31 the average amount of cash spent on the imports of sugar including the duty averaged about Rs. 23 crores, and this average kept up even till 1930-31, when the present crisis had begun.

Now however, for 1931-32 and 1932-33 on the quantities and prices which we have allowed for in our estimates the total amount of cash spent on imported sugar *plus* duty will only be about Rs. 12¾ crores and Rs. 14½ crores respectively.

These figures indicate that it is a falling off in purchasing power and not any rise in the price of sugar brought about by our increased duties which has mainly affected consumption. Our estimates has allowed for a substantial decrease in consumption, but not so large as we feel we must now face. Under this head we are in fact down by Rs. 3,56 lakhs for the current year, and 2,16 for next year, as compared with the original budget estimates for 1931-32 on the basis of customs duties without the surcharge.

Silver, again, is an important factor in the decrease. For 1930-31 the duty actually collected was Rs. 2,33 lakhs, but for next year with the increased duty we are not counting on more than Rs. 1,60 lakhs. The former represented imports of 111 million ounces and next year's estimates only allow for 34 million ounces.

Apart from sugar or silver another most disappointing head has been cotton piece-goods. Here as compared with the 1931-32 Budget we are down in the current year by 1,96 lakhs and next year by 1,86 lakhs. Again in the case of liquors, we have had to reduce our estimate for the current year by 88 lakhs, and for next year by 79 lakhs, as compared with the Budget estimate for 1931-32.

Results from New Import Duties.

9. It may be interesting at this point to add some comments on the operation of the new customs duties imposed in the Emergency Finance Bill of last September.

10. *Import Duty on Machinery.*—The new duty of 10 per cent. on machinery produced for the four months to end of January 1932 Rs. 35 lakhs and is estimated to produce up to March 31st a total of 49 lakhs, and for 1932-33 Rs. 1,00 lakhs. This compares with the estimates furnished in September of Rs. 52 lakhs for the current year and Rs. 1,03 lakhs for next year. On the current year's results it is therefore making a satisfactory showing in comparison with our estimates.

11. *Import duty on Raw Cotton.*—As regards the new import duty of ½ anna per pound on raw cotton, we have had to be more cautious in our present estimates and to reduce substantially the figures from those anticipated at the time of the Emergency Finance Bill. Here we are now only counting on Rs. 16 lakhs for the current year and Rs. 32 lakhs for next, as compared with our original estimates of Rs. 43 lakhs and Rs. 87 lakhs respectively. Our reduced figures are based on estimates of imports of about 22,800 tons in the last six months of the current year (making a total for the year of about 72,000 tons) and of about 46,000 tons for next year. The need for caution in estimating was brought out by the fact that imports in the first three months after the duty was imposed fell to 6,500 tons as against 10,600 tons in the corresponding period of the previous year. The total quantity imported in the previous year was 58,000 tons. Taking these facts into account together with the shortage of this season's Indian crop and the present activity of the

Indian mills, the figures on which we have now based our estimates for next year may be regarded as providing a distinct margin of safety.

As regards the general effects of the duty a precise estimate is difficult just now owing to the presence of a number of abnormal complicating factors.

Condition in the world's cotton market have been abnormal, and this may equally be said of local conditions in India, as there has been a shortage of production owing to unfavourable weather conditions, with a resultant rise in prices for grades which are primarily exported and not affected by the import duty. Expert opinion, however, agrees that the imposition of the duty has been responsible for a definite improvement in the prices paid for staple cotton. The shortage of the Indian crop has been offset by a bumper crop in America, and it seems very probable that had the duty not been imposed American cotton would have been imported at cheap rates to the detriment of Indian agricultural interests. It is fortuitous circumstances of this kind that have been mainly responsible in the past for large imports of American or Egyptian cotton, where these have taken place; while it seems unlikely that the steady demand from Bombay for East Africans will be seriously dislocated by the duty. It is, of course, too soon to trace the effect of the duty on the actual development of the production of staple cotton in India, but I am confident that all interests concerned will soon realise that the import duty will do much to accelerate this desirable development. A particularly interesting point is that for progress on these lines it is reasonable to look towards the area that will be developed by irrigation from the recently completed Sukkur barrage. The general conclusion is that the effects of this duty have been definitely favourable to Indian interests.

12. *Import duty on Dyes.*—The other new duty imposed in September was on dyes. Here we now expect to get 20 lakhs next year against our September estimate of 17.

13. These three new import duties (on machinery, cotton and dyes) are therefore now expected to produce altogether

1,52 lakhs against our first estimate of 2,07—but, as I have said, the present provision allows for a very cautious estimate as regards cotton.

	Lakhs.
14. *Taxes on Income.*—The actual revenue (less refunds and share of Provincial Governments) for 1930-31 was	16,00
The Budget estimate for 1931-32 was..	17,44
The Revised estimate for 1931-32 is	17,30
The Budget estimates for 1932-33 is	18,73

My present estimate of 18,73 lakhs for next year includes a payment of 23 lakhs by Railways, already referred to in the Railway budget. The House will recollect that according to our proposals for cuts in pay the new income-tax charges estimated in September were to be merged in the cut. This really had the effect that a Government employee was to be subject to a deduction of 10 per cent. made up of cut in pay *plus* income-tax combined. In the case of ordinary Government officials the whole of the deduction is treated as a cut in pay. But in the case of Railway employees we have decided for various reasons—chiefly connected with the position of the Company Railways—to treat them as meeting this deduction partly by way of the new income-tax charged and partly by way of cut. Therefore in the case of the Railway officials, Rs. 23 lakhs of the total deductions which they suffer by way of cut and tax combined is treated as income-tax receipts.

Excluding this special item of 23 lakhs, my present estimate for next year is only 1,06 lakhs more than the Budget estimate for the current year in spite of the fact that the increase in the rates of income-tax and the levy of income-tax for the first time on incomes between Rs. 2,000 and Rs. 1,000 were expected to yield an additional revenue of $3\frac{3}{4}$ crores. We have therefore made substantial allowance for deterioration in the general conditions of business in the current year.

Effect of recent increases and extensions of Income-Tax.

The supplementary and extending Finance Act lowered the minimum income liable to income-tax from Rs. 2,000 to Rs. 1,000 and imposed a surcharge of 12½ per cent. in the current year on all rates of income-tax and supertax. Unlike the changes in customs duty, these provisions only took effect when the Act actually became law, that is to say at the end of November last. So far as the taxation of the lower incomes in particular was concerned, extensive additions to our staff had then to be made to cope with the additional work. Some delay was inevitable in organising the new staff and in effecting the new processes of assessment. We have therefore not yet conclusive evidence as to what the yield of the taxation of the lower incomes will be in the current year. It is hardly probable that the assessments will all be completed in the short time that remains while it is of course quite certain that the whole demand will not be collected this year. This will mean no more than throwing forward some of the revenue due on account of the current year into next year, and this has been allowed for in our estimates.

The imposition of the surcharge on assessments already made was of course a far simpler matter than the invasion of the new field of taxation offered by lower income and here we anticipated a yield for the current year of Rs. 1,74 lakhs. Up to the end of January the demand on this account was Rs. 1,16 lakhs and collections Rs. 62 lakhs.

Income-Tax Evasion.

There is one further point to which I must allude in dealing with income-tax. In my reply to the speeches made by certain Honourable Members in the course of the debate on the supplementary Finance Bill, which indicated a belief that evasion of income-tax was widespread and serious, I promised to enquire into the matter and endeavour to ascertain the facts.

I have had the whole subject reviewed and have taken stock of the weapons in our armoury to see whether due use was made of the powers which we have got and whether they required to be reinforced. I also invited suggestions, both in regard to evidence of evasion and in regard to measures for

dealing with it, from the business community. On the first point, I cannot say that we have received any enlightenment. As to the second, while the response has not overwhelmed me, suggestions, for which I am grateful, have been elicited that merit consideration and will receive it. As a result of these suggestions and our own reflections we are feeling our way towards certain methods that I trust will prove valuable. In regard to their precise nature I am sure that the House will appreciate my motives for reticence. In vain is the net spread in the sight of the bird.

	Lakhs.
15. *Salt revenue.*—The actual revenue (less refunds) for 1930-31 was	6,83
The Budget estimate for 1931-32 was	7,05
The Revised estimate for 1931-32 is	8,48
The Budget estimate for 1932-33 is	9,43

I now estimate for an increase of 2,38 lakhs in 1932-33 as compared with the current budget, from the abolition of the Salt Credit System and the surcharge on the duty. In my September forecast I had only allowed for an improvement of 1,85 lakhs. The further improvement is due to the fact that the figures of salt issues so far in the current year do not indicate any drop in offtake which at one time we considered probable.

	Lakhs.
16. *Other Tax revenue.*—The actual revenue (less refunds) for 1930-31 was	1,10
The Budget estimate for 1931-32 was	1,15
The Revised estimate for 1931-32 is	1,05
The Budget estimate for 1932-33 is	88

The fall of 27 lakhs as compared with the current budget is due mainly to the exclusion of the provincial revenues of the North-West Frontier Province.

	Lakhs.
17. *Opium revenue.*—The actual revenue (less refunds) for 1930-31 was	2,53
The Budget estimate for 1931-32 was	2,16
The Revised estimate for 1931-32 is	1,98
The Budget estimate for 1932-33 is	1,33

The Budget estimate for 1932-33 is 83 lakhs less than the current budget, the reduction being due partly to our policy of reducing exports and partly to two of the foreign purchasing Governments not taking their quota in 1932. This has been an unexpected factor in worsening our estimates.

	Lakhs.
18. *Commercial Departments.*—The actual net revenue for 1930-31 was	4,03
The Budget estimate for 1931-32 was	3,93
The Revised estimate for 1931-32 is	1,39
The Budget estimate for 1932-33 is	19

Honourable Members are already familiar with the position as regards the Railway Budget. We do not expect any contribution from Railways either in the current year or the next.

As regards Posts and Telegraphs, the loss in the working of the Department in the coming year, after allowing for the full effect of the retrenchment and taxation measures, is now expected to be about Rs. 16 lakhs. This does not, however, take into account the effect of the recommendations of the Posts and Telegraphs Accounts Enquiry Committee except in one small respect explained in the Finance Secretary's Memorandum. Whether the further recommendations are to be adopted is still under consideration by the Government, and we have announced that if we ultimately reach the conclusion that we ought not to accept any particular recommendations, we shall refer the points of difference for consideration by the Public Accounts Committee. I would, in this connection, remind Honourable Members of what I said in my Statement in this House on the Financial Position on the 29th September last. If all the recommendations of the Committee were accepted, the deficit of about Rs. 16 lakhs would be converted into a surplus of about Rs. 27 lakhs, but that would represent merely an adjustment in the Government accounts and no improvement as regards the financial position of the Government as a whole.

19. *Finance Heads.*—Here we must consider the general Finance headings, Interest receipts, Currency and Mint receipts, Interest on Debt and the provision for Reduction or Avoidance of Debt.

Before dealing in detail with these heads, I would mention that we have this year adopted a change in the accounting procedure in regard to discount on treasury bills, so as to include in the accounts of each year only that portion of the discount which has been earned during the year. In the case of bills issued to the Paper Currency Reserve we have similarly decided to take credit in the accounts of the year for the profit that has actually been earned during the year. The previously existing procedure, under which in the case of the latter class of bills the debit on account of interest was taken in the accounts of one year and the corresponding credit for profit on note circulation in the following year, resulted in an inaccurate presentation of the financial results of the year, especially when the volume of bills outstanding was undergoing fluctuations. Apart from this, a credit on account of gain on Exchange appears for the first time in the revised estimates of the current year, and is due to the decision to transfer to revenue each year the net credit or debit on account of exchange resulting from the year's transactions, which was hitherto kept in suspense as explained in the Financial Secretary's Memorandum.

20. Under Interest receipts—

	Lakhs.
The actual receipts in 1930-31 were	3,38
The Budget estimate for 1931-32 was	2,92
The Revised estimate for 1931-32 is	2,25
The Budget estimate for 1932-33 is	1,80

The fall of over a crore in the budget of the next year as compared with the estimate for the current year is due to two facts. In the first place, we were able to supplement actual receipts in the current year by drawing 58 lakhs from the Gold Standard Reserve Revenue Equalisation Fund—the creation of which I explained in my Budget Speech of February

1930. There will be no balance left in this fund to be drawn upon next year. In the second place the proportion of interest-bearing securities in the fund to gold has now been substantially reduced.

21. Under Currency and Mint—

	Lakhs.
The actual net receipts in 1930-31 were ..	27
The Budget estimate for 1931-32 was.. ..	15
The Revised estimate for 1931-32 is	81
The Budget estimate for 1932-33 is	2,61

The improvement is almost wholly accounted for by the anticipated increased profit on note circulation due to the expansion of currency during the current year against treasury bills. I shall deal with this subject more fully in a later part of my speech. For the present I would remind Honourable Members that this merely represents a restoration of part of the reduction in currency profits which resulted from the much heavier contraction of the preceding two years.

It will be convenient on this occasion, in order to deal fully with the whole field of administrative expenditure to give here also the gross receipts under the heads "Currency and Mint."

	Lakhs
The actual receipts in 1930-31 were	1,24
The Budget estimate for 1931-32 was	63
The Revised estimate for 1931-32 is	1,85
The Budget estimate for 1932-33 is	3,31

22. Under Interest payments—

	Lakhs.
The actual net expenditure in 1930-31 was ..	11,28
The Budget estimate for 1931-32 was	11,99
The Revised estimate for 1931-32 is	13,14
The Budget estimate for 1932-33 is	13,11

I estimate the total gross payments at 45,95 lakhs for ordinary debt and 8,87 lakhs for other obligations, recoveries from Railways and other Commercial Departments and the Provincial Loans Fund at 41,71 lakhs and total net payments at 13,11 lakhs. The increase in the net interest payments is due partly to the deficits in the years 1930-31 and 1931-32 and partly to the increase of the rate of interest allowed on Provident Fund balances from 5 per cent. in the current year to 5¼ per cent. in the next. The increase is partly counterbalanced by a decrease in the interest payable on Railway Depreciation and Reserve Fund balances owing to fact that these have, as Honourable Members are aware, to be heavily drawn on for meeting the deficit in the working of the Railways.

23. Under Reduction or Avoidance of Debt—

	Lakhs.
The actual provision in 1930-31 was	6,15
The Budget estimate for 1931-32 was	6,78
The Revised estimate for 1931-32 is	6,89
The Budget estimate for 1932-33 is	6,82

As a large portion of our capital resources during the current year was found from Treasury Bills issued to the Paper Currency Reserve, and as these bills are excluded from the calculation of total debt for purposes of the Debt Redemption Scheme, the provision in 1932-33 instead of showing the usual increase, shows a reduction of 7 lakhs as compared with the Revised estimate for the current year.

24. *Other heads of revenue*—

	Lakhs.
The actual revenue in 1930-31 was	4,12
The Budget estimate for 1931-32 was	3,39
The Revised estimate for 1931-32 is	4,03
The Budget estimate for 1932-33 is	3,00

The deterioration of 39 in 1932-33 as compared with the current budget is chiefly due to the elimination of the provincial revenue receipts of the North-West Frontier Province and to a reduction in the receipts on Reparation account.

25. *Summary of Revenue Estimates.*—To sum up, the Budget for 1932-33 under the heads of Tax Revenue, Net Revenue from Commercial Departments, Opium Revenue and Other Revenue and the Finance headings shows as compared with the current budget :—

	In Lakhs of Rupees.	
	Better +	Worse —
Tax Revenue retained by the Central Government, *i.e.*, excluding the transfer to the Road Fund		—88
Net Revenue from Commercial Departments		—4,12
Opium Revenue (gross)		—83
Finance headings	+41	..
Other revenue		—39
	+41	—6,22
	—5,81.	

EXPENDITURE ESTIMATES.

26. *Summary.*—I must now turn to the expenditure side, but before going into details I will summarise the position so as to complete the other side of the picture to the Revenue summary which I have just given.

	Lakhs.
Civil Expenditure—	
The actual Civil expenditure in 1930-31 was ..	24,93
The Budget estimate for 1931-32 was	23,34
The Revised estimate for 1931-32 is	22,65
The Budget estimate for 1932-33 is	20,65
Military Expenditure—	
The actual Military expenditure (net) in 1930-31 was	54,30
The Budget estimate for 1931-32 was	52,00
The Revised estimate for 1931-32 is	51,76
The Budget estimate for 1932-33 is	46,74

From those figures it will be seen that total Civil and net Military expenditure in 1932-33 is estimated at 67,35 lakhs, which is 11,84 lakhs less than for 1930-31, and 7,95 lakhs less than the current budget.

To complete my comparison between the Budget for the current year and next year—according to the summary which I have given :—

	Lakhs.
The reduction in net Receipts under the headings of Tax Revenue, Commercial departments, Finance heads, and other receipts is	5,81
While the net reduction in Civil and Military expenditure is	7,95
Thus accounting for a net improvement of ..	2,14
As the surplus in the current year's budget was Rs. 1 lakh, the surplus we are estimating in 1932-33 is	2,15

27. In considering the expenditure figures which I have just given I would ask Honourable Members to concentrate on the reduction of 11,84 lakhs from the actuals of 1930-31, for it is over the two years that our Retrenchment work must be assessed. Apart from this, I must point out that the figure of 7,95 lakhs, representing the reduction for next year's as compared with the current year's budget does not represent the full amount of our retrenchment measures.

The following points must be borne in mind in interpreting this figure :

First, it includes nothing for retrenchment measures in the Posts and Telegraphs Department, the results of which are of course merged in the net result on their working account, which is included in the Budget figures, not under Civil expenditure but under the Commercial Department head.

Secondly, the Civil expenditure figures were reduced by an abnormal item in the current year, because the amount

for capital expenditure on the commercial departments charged to Revenue was actually a minus figure owing to receipts of 54 lakhs on the sale of the Indo-European telegraph undertaking. If capital expenditure is excluded from the comparison the reduction in Civil expenditure for 1932-33 as compared with the Budget for 1931-32 is 3,18 lakhs, and the total reduction for Civil and Military expenditure combined is 8,44 lakhs.

Thirdly, there are changes in accounting and otherwise as between the current year and next year which must be taken into account in making a final comparison. These will be explained in the remarks which I have now to make on the retrenchment measures which have been actually effected.

28. *Retrenchment measures.*—I must now give some account of how we have given effect to the Retrenchment programme which was promised on my presentation of the Emergency Finance Bill. On this point I must ask Honourable Members to give their close study to the memoranda which we are circulating. These show in considerable detail how the Retrenchment plans have been worked out under each head of the Demands for Grants. It is only by studying these details that one can understand what is involved and what has been achieved. For my present purpose—unless I were to speak at interminable length—I must confine myself to the broadest outline. I will take Civil and Military expenditure separately.

Civil Expenditure.

29. In my speech on first introducing the Emergency Finance Bill in September I indicated that as regards civil expenditure (including Posts and Telegraphs) we hoped to achieve Retrenchment measures providing for a reduction of Rs. 3,25 lakhs, against which we allowed for terminal charges, compensation, etc., about Rs. 75 lakhs, so that we were reckoning on a net saving of Rs. 2,50. lakhs for next year. I elaborated this estimate somewhat in November, while the general forecast of expenditure which I then gave allowed

for certain further reductions. The position which is revealed in the papers which I am now presenting may be summarised as follows :—

	Lakhs.
On account of definite measures carried out in accordance with the recommendations of the Retrenchment Committees (for which my previous figure was Rs. 3,25 lakhs) the gross savings now incorporated in the Demands for Grants are	3,45
But on top of this we have insisted on further miscellaneous reductions amounting in all to	88
Thus producing total reductions of	4,33
As against this the cost of terminal charges now comes out at	33
So that the net figure (to be compared with my earlier figure of Rs. 2,50 lakhs) is increased to..	4,00

To this must be added the temporary saving on cuts in pay which for Civil heads—including the Posts and Telegraphs—we now put at 1,22 lakhs, instead of my former figure of 1,15.

30. Having arrived at this figure one is confronted by the fact—which perhaps Honourable Members do not always appreciate—that, even in times like this, expenditure cannot stand still, and that there is a constant swelling tide of increasing demands to be kept back. The various Retrenchment Committees working on the budget figures for 1931-32 could not of course make allowance for this.

In the first place there is the automatic increase imposed on our expenditure by the addition of increments to pay under the present time-scale system. This accounts for an unavoidable increase of Rs. 35 lakhs.

On top of this I have to provide for new expenditure under various heads which I will, for my present purpose, divide into two classes :—

First, apparent additions to expenditure which do not represent real increases in the net cost of administration.

Secondly, unavoidable new outgoings.

31. Under the first head the following important items may be noted :—

Nasik Printing Presses.—Here we are adopting recommendations made both by the General Purposes Sub-Committee and the Public Accounts Committee and in future will show in the accounts the gross figures of expenditure and receipts instead of, as formerly, a net figure of the surplus of receipts over expenditure. This means adding Rs. 22½ lakhs to the expenditure side—which is of course more than balanced by countervailing receipts.

Aden.—The Central Government is now taking over directly the administration of Aden from the Bombay Government. This adds Rs. 5 lakhs to the expenditure side, against which Rs. 6¼ lakhs are added to revenue.

Delhi Capital Account.—This Capital account has now been closed down and expenditure on the maintenance of buildings, etc., formerly charged to capital, has now to be borne on revenue. This adds Rs. 17 lakhs to the budgetary expenditure, which is in no sense a new item. Against this there are certain receipts of about Rs. 7 lakhs.

Payments to Travancore and Cochin Durbars.—Here there is an increase shown as expenditure of Rs. 9 lakhs accounted for by the increased share which these two Durbars have to receive from the customs collected at Cochin Harbour. This has to be treated as expenditure, but it is clearly not expenditure in the true sense.

Increased Income-Tax Staff.—Again, in this class of expenditure I must mention Rs. 18 lakhs which represents the cost of the additional income-tax staff required for dealing

with the 350,000 new assessees who are brought in by reducing the income-tax limit to Rs. 1,000. This is indeed increased expenditure, but it is of course essential, and is more than balanced by receipts. I would here note that the net increase under Income-tax is only about Rs. 12½ lakhs—the difference being accounted for by retrenchment in the existing staff.

Another item is Rs. 2 lakhs for developments at Khewra salt mine and other Northern India salt sources. This is balanced by our share in the special import duty on foreign salt.

Lastly I must include in this class an extra charge of about Rs. 8¼ lakhs for interest payable by the Posts and Telegraphs Department.

32. I will now turn to the second class of expenditure which really represents additional outgoings. Honourable Members may think that in these hard times we ought to have admitted nothing new, but certain items have been absolutely unavoidable.

I will mention the following more important items :—

Rs. 5½ lakhs for the Round Table Conference committees now touring in India.

Rs. 3½ lakhs representing the increased rupee equivalent of our contribution to the League of Nations due mainly to the fall in the gold value of the rupee. This is notable as being practically our only external obligation which has increased owing to this change in our currency.

Rs. 2 lakhs for the All-India Medical Council, and the Calcutta Hygiene Institute.

Rs. 6 lakhs for the inauguration of the new province in the North-West Frontier area.

Rs. 3½ lakhs for the Delhi conspiracy case, etc.

33. Altogether the items of unavoidable new expenditure of the class which I am now describing come to about Rs. 29

lakhs, while the apparent increase under the first class of items which I mentioned is about Rs. 89 lakhs—the total thus added to the expenditure side of the budget being Rs. 1,18 lakhs.

34. I have mentioned these items in order to explain how the position is complicated when an attempt is made to see how the retrenchments made affect the actual budgetary figures, but I would again refer Honourable Members to the detailed statements now circulated which show the exact position under each head of the Demands for Grants.

For the present I would remind them of the following broad facts, when they compare what we have achieved with the recommendations of the various Retrenchment Committees. The total recommended by the four civil Sub-Committees was Rs. 4,99 lakhs, and we have against this achieved economies of Rs. 4,33 lakhs or nearly 87 per cent.—before allowing for terminal charges which, of course, the committees did not take into account.

35. I would mention two other striking results in this connection. The first is the actual reduction in Expenditure. I have already given the figures from the accounts showing a reduction of 11,84 lakhs for Civil and Military Expenditure (excluding Posts and Telegraphs) since 1930-31. The position may also be stated in another way. If Honourable Members will look at the analytical table which is included in the Financial Secretary's memorandum (which is prepared now on a slightly different basis from that which I circulated in September) they will find that what I may describe as the net controllable administrative expenditure, civil and military (which excludes the cost of collection of taxes and of the administration of salt and Posts and Telegraphs expenditure) has been brought down from just over Rs. 76 crores in 1930-31 to just over Rs. 64 crores for 1932-33, a reduction of about 16 per cent.

The second fact is of a more distressing nature, but it indicates the magnitude of the effect which we have made. In pursuance of the retrenchment campaign the following appointments in the Civil Departments (including Posts and

Telegraphs) have been or will shortly come under reduction so far as information is at present available :—

Gazetted officers	299
Ministerial establishment and other superior establishment	5,279
Inferior establishment	1,485
Total ..	7,063

36. *North-West Frontier Province.*—Before I leave the subject of Civil Expenditure I must make special reference to one substantial change in the estimates before the House this year. This arises from the change in the constitutional position of the North-West Frontier Province. The position is explained in detail in the Financial Secretary's Statement and for my present purpose I need merely summarise it by saying that a sum amounting to about Rs. 66¼ lakhs drops out from the Government of India receipts, representing the revenue for the area of the new Governor's Province, while, on the other side expenditure amounting to about Rs. 1,63½ lakhs is taken over by the Province. The net difference between these two figures is a deficit of about Rs. 97¼ lakhs, and as against this our proposal is that the Central Government should give a subvention of one crore to the new Province. It is a subvention on this basis which appears in the Demands for Grants placed before the Assembly. It has been fixed at a round figure and gives the Province a small margin of about 2¾ lakhs. The subvention is to be operative for three years, or until the new Constitution for India is inaugurated—whichever is the earlier. In either event the position will again be revised.

The account which I have just given represents the position for a full year. For next year the position as set out in the Demands for Grants is slightly complicated for the following reason. We had anticipated that the new province would come into existence from the 1st April next, and we had made our financial arrangements accordingly. It has, however, been found impossible to get the elections over and

the new Council into being until later in the month. Consequently, under the Government of India Act, the expenditure and revenue of the Province for the first part of the month of April constitute Central transactions. Honourable Members will observe from the form of the Demand for the North-West Frontier Province that we have therefore been forced to provide (*a*) for a certain amount of direct expenditure in the early part of April next, and (*b*) for virtually handing back to the Province the revenue which we may collect during that period.

The problem of fixing the subvention on a fair basis just at the present time of economic disturbance has been one of great difficulty. In fact, had financial considerations alone to be taken into account, one would hardly have chosen the present time for the fixing of a subvention. On the other hand, it had to be done ; and it seemed also necessary to fix it for a reasonable period, as it would have been impossible to impart any degree of financial autonomy to the Province if the amount of the subvention had to be determined afresh from year to year. The North-West Frontier Province Subjects Committee faced the problem and indicated the various elements in the calculation. That Committee suggested a basic subvention of 1,17 lakhs ; but they left it to the Government of India to make allowance in the revenue figures for the present low level of prices. Also, reporting as they did in the month of June last year, and relying for their material on the facts of the past, they naturally failed to adjust the figures to the lower level of expenditure now prevailing in all parts of India as a result of the present retrenchment campaign. We were fortunate, while dealing with this latter factor, to have had before us for the North-West Frontier Province the main propositions and figures of Sir Abdur Rahim's Retrenchment Sub-Committee. We concluded that the fair and proper course was to set out a budget for the North-West Frontier Province exactly as we should have framed it had the administration of the Province been remaining with the Government of India. We, however, made allowance for the extra cost of the necessary administrative and legislative machinery, and for carrying out the recommendation of the Subjects Committee to transfer the

management of Roads and Buildings to the local Public Works Department. Except in regard to these two matters, we had to recognise that any further increase of resources placed at the disposal of the North-West Frontier Province could be made only by withdrawing funds from other parts of India. The Government of India could hardly have contemplated a programme of expanding activities in that Province while the rest of India is having seriously to restrict all its activities. In fixing the recurring subvention at the figure of a crore we have, I believe, dealt fairly with the new province, consistent with our responsibilities for other areas. With more direct contact with the administrative needs, the new provincial Government may, we hope, be in a position to make better use of the money than we have been able to from the Centre. So far as we are concerned, we shall be relieved of a responsibility which it has always been difficult for the Government of India to exercise—a difficulty which is felt in connection with the financial control of all the directly administered Central Areas by the Government of India, whose organization is really designed for purposes of a different nature.

Military Expenditure.

37. I must now turn to the Army Budget.

Revised Estimate, 1931-32.—The budget allotment for military expenditure in 1931-32, excluding the special grant for expansion of the Territorial Force, was Rs. 51·90 crores. 22 lakhs, representing the proceeds of the emergency cut on the pay of officers, has been surrendered, and the revised estimate now stands at 51·68 crores.

The military authorities have conducted their retrenchment campaign on an 18 months' plan, extending over the period from the 1st October 1931 to the 31st March 1933. Retrenchment on a large scale necessarily involves the payment of substantial terminal charges, and it was an essential part of the military programme to reduce expenditure in the last six months of the current financial year in order that credit might be taken in 1932-33 for the full effect of retrenchment. The military authorities were assisted here by a further

fall in prices which will produce a saving of about 17 lakhs. With the help of this windfall His Excellency the Commander-in-Chief has been able, by insisting on general economy in expenditure and by introducing forthwith certain retrenchment measures which bring in immediate savings, to complete successfully the first stage of his programme. Apart from the formal surrender of the 22 lakhs on officers' pay, His Excellency has effected savings sufficient to meet the whole cost of employment of troops in the Burma rebellion and other disturbances (about 30 lakhs) without any additional grant, and to carry forward a sum of 21 lakhs which should suffice to cover terminal charges payable in 1932-33.

38. *Budget Estimate for* 1932-33.—In September last I informed the House that His Excellency the Commander-in-Chief had agreed, as the Army's contribution in the national emergency, to accept a cut of Rs. 5¼ crores on his 1931-32 budget. I have now only to say that His Excellency has made good his undertaking in full, and that the estimate for the military budget in 1932-33, excluding again the special grant for the Territorial Force, stands at 46·65 crores.

Honourable Members will find among their budget documents an Army Department paper giving a detailed account of the methods by which this reduced figure has been reached. The total reduction, which is raised to 5½ crores to allow for certain unavoidable new items such as the establishment of the Indian Sandhurst, is made up of first, 1·40 crores from cuts in pay, secondly, 3·10 crores from retrenchment measures in recurrent expenditure, and thirdly, 1 crore from postponement of progress with the special re-equipment programme. It is necessary to appreciate the exact significance of these savings. To take the first—the cut in pay, this, except for certain categories of British Army personnel (in regard to whom the reduction, following what has been done in England, is permanent), represents the general 10 per cent. cut which we have imposed on all Government servants, and, as we have undertaken that this cut will be restored as soon as conditions permit, most of this part of the reduction must be regarded as purely temporary. Turning to the second class, the retrenchment in recurrent expenditure, this to some extent is accounted for by special temporary

savings, such as the eating down of stocks and postponement of essential buildings. As regards the third class, the postponement of the re-equipment programme, this cannot be regarded as permanently cancelled. It does, however, represent special non-recurring expenditure, and when conditions permit it will be necessary to consider special means for financing the completion of this programme.

The significane of these remarks may be indicated in the following way. As regards the cut in pay, when the general cut of 10 per cent. is removed this will automatically throw back on to the Army a recurrent liability of 1,23 lakhs—(1,40 *less* 17 which is a permanent cut). As regards the retrenchment in normal expenditure, about 65 lakhs of this represents savings which are not in the strict sense recurrent. About 20 lakhs represents drafts on stocks, etc., and 45 lakhs postponement of the provision for buildings which are regarded by the Army Department as essential. As regards the postponement of the re-equipment programme, the one crore saved on this for next year may have to be found later by some form of special non-recurring provision. The Army authorities have throughout made it clear that they have only agreed to postponement in order to help in meeting the present national emergency, and that the permanent cancellation of these measures could not—consistently with maintaining the efficiency of the Army—be effected. His Excellency the Commander-in-Chief has given an assurance that he will not relax his efforts to secure further reductions in recurrent expenditure both by pressing on with measures already accepted, and by developing any further lines that may present themselves, but he has made it clear that he does not see any hope of being able to find economies in normal expenditure, that is to say, economies from measures other than the reduction of fighting troops which raises quite different issues, which can go near to balancing the burden of 1,23 lakhs which would arise from restoring cuts in pay combined with the disappearance of the 65 lakhs of special savings on recurrent expenditure from next year. In support of this he points out that in spite of the intensive examination of all sources of economy both by his own officers and by the Retrenchment Committee, it was only possible to work up to the present

reduction of 5½ crores by reducing troops at a saving of 35 lakhs. Further, although provision has been made in the estimates for 1932-33 for some rise in the prices of food grains, as compared with those prevailing in 1931-32, the rates now taken are still far below the recent normal level, and, if prices should rise to, and be stabilised at, something like the 1929 level, this event, though welcome on general grounds, would mean an automatic increase in the military estimates. On these considerations His Excellency wishes it to be made clear that he cannot regard the budget figure of 46·65 crores as representing a new *standard* level of standing charges, and that the normal cost of the Forces at their present strength when the cut in pay is restored must be recognised to be about 48 crores even if the prevailing low prices for grain, etc. continue. I have thought it right to let Honourable Members know the conclusions which His Excellency has drawn from the facts of the present situation, and I can only add that the Government will continue to press for all possible efforts to secure further recurrent economies, and that the campaign for retrenchment will not be regarded as finally closed with the achievements of this year.

39. *General Remarks on Retrenchment.*—I cannot turn from this review of expenditure without again paying a tribute to the work done by the various Retrenchment Sub-Committees. Honourable Members will possibly criticise us in the course of this debate for not having given sufficient effect to their recommendations. As a matter of fact I do not believe that, if they carefully study the papers which are now being put before them, they will be able to sustain this charge. But in any case, however, much they may attack me, they will not be able to destroy the sense of gratitude which I feel to them for the assistance which they have given us in performing this very arduous and unpleasant task. For such of those Committees as have continued, even till this moment, their labours, the task must long ago have lost any glamour which it possessed. Nevertheless they have continued their pursuit with unfailing vigour. The task of retrenchment is not yet completed : much work still remains to be done, in seeing that full effect is given to various measures now being inaugurated, while the search for new economies,

and resistance to the pressure for new demands must be sustained for a long period to come. The main work as regards this must rest with the Government, and I trust that Honourable Members will believe me when I assure them that it will be continued without any failing of energy.

General Review of the Budgetary position.

40. Before I conclude my review of the Budgetary position I think it necessary to make certain general observations. The present occasion is an appropriate one to attempt something more than a mere bald enumeration of facts and figures and to take stock of the whole position. I say this for two reasons. In the first place we have in the last two years made some very important changes in our scheme of taxes, the effects of which ought to be carefully noted. In the second place the strain of the present economic crises affords a good opportunity for testing the strength of the various parts of the structure on which our revenue depends.

41. There are two important points which such an examination reveals, first the effect of recent protective policy on revenue, and secondly, the direction in which reserve powers of taxation to meet an emergency can be exercised.

The Protective effect of our Import Duties.

42. I will take these points in order. It is in our import duties that the most significant changes have been made. Among the customs import duties the two largest individual items were until two years ago those on cotton piecegoods and sugar. The recent increases in these duties—which formerly were regarded only as revenue measures—would in any case, and apart from any decisions which the Legislature has taken or may shortly take in regard to them, have given to them a highly protective character. It is obvious that as the protective effect increases, their value as revenue producers must diminish. The facts as regards cotton piecegoods are well known ; but they are so striking that they deserve repetition. To-day we cannot reckon on more than about 900 million square yards of imports, as compared with an average of about 1,800 million yards for the post-war period up to 1929, and about 3,200 million yards before the war. It is on the

present reduced quantity that we must rely for collecting duties. Taking the post-war years of normal prosperity and post-war prices, say 1922-23 to 1928-29, the average annual amount of import duties collected on cotton piece-goods was about Rs. 6½ crores. To-day, even with the higher duties, we cannot on the reduced quantities reckon on a revenue of more than Rs. 3¾ crores.

43. If we turn to sugar, the protective effect has not yet fully developed and we must look for our comparison rather to the future. In the immediate present the yield of duties on sugar is, as I have already indicated, being affected mainly by the present abnormal drop in purchasing power, but looking to the future the following information may be of interest. According to figures which have been supplied to me by the office of the Imperial Council of Agricultural Research, it appears that Indian production of sugar may increase from 155,000 tons in 1930-31 to about 330,000 tons in 1933-34; that is to say, at the rate of about 60,000 tons per annum, and this rate of increase may be expected to continue in the future. With a duty of Rs. 9 per cwt. this means that if the increase in Indian production is balanced by an exactly corresponding decrease in imports of foreign sugar, there will be a progressive loss of revenue at the rate of Rs. 108 lakhs per annum. Needless to say it is to be hoped that we shall also see, as a counterbalancing factor to this loss, some increase in the total consumption—partly as a result of a normal growth in demand, and partly as representing a recovery from the present abnormal depression. But the fact remains that locally produced sugar must make the imports so much less than what they would otherwise have been. The figure of a progressive loss of Rs. 108 lakhs per annum is in fact what the policy of protection will cost the Indian customs revenue, against which may perhaps be set some increase in receipts from income-tax. I am not now expressing any view on the merits of protection as a policy; but it is necessary to realise the facts as regards its effects on revenue.

44. It is also important to realise that if the Central Government is to have properly balanced machinery of taxation at its command, it ought to have means, either through the income-tax or in other ways, of recovering to

itself some increase in revenue to counterbalance the loss which may occur in the revenue from import duties as a result of a protective policy. That is a point which those who are framing a new Federal Constitution should bear in mind.

45. I have dealt only with the two most important individual items—cotton piecegoods and sugar—but similar results may be taking place as regards a number of other articles on the customs list as a result of the higher duties.

Results from various Taxes.

46. I will turn now to the other point which I mentioned as worthy of examination—the way in which the stresses and strains of the present crisis are showing up the strengths and weaknesses of the various parts of our structure of taxation.

This can be tested by seeing how the estimates of revenue from increased and from new taxes are working out.

In my review of the revenue estimates the fact which I have had chiefly to emphasise is the disappointing yield of customs duties. In spite of recent substantial increases, and of the addition at various recent dates of such new duties as those on silver, machinery, and raw cotton, our final estimates for the current year show a total deterioration under Customs of Rs. 2,90 lakhs, as compared with the average for the 3 years 1928-29 to 1930-31. Now this result is of course mainly due to the general fall in the value of exports and consequently in the purchasing power for imports, combined with the operation of subsidiary causes, such as the protective effect of certain duties to which I have already called attention. A more detailed examination, however, of the heads under which deterioration has occurred shows up some interesting facts.

Leaving aside cotton piecegoods which I have treated solely as an example of the effects of protection, the chief deterioration among other items in the current year, as com-

pared with the three year average, occurs under the following heads :

Sugar, to which I have already referred at such length in spite of special large increases in the rate of duty, accounts for Rs. 1,49 lakhs.

Liquors, tobacco, motor cars and articles in the so-called luxury schedule with the basic rate of 30 per cent., which may be classed together as typical cases of articles required by the well-to-do classes, show a deterioration of Rs. 1,58 lakhs, or 22 per cent.

To these two examples may be added silver (for which I cannot make the same comparison as in the cases which I have just dealt with, because an import duty was only first imposed in 1930) which for the current year shows, as compared with 1930-31, a falling off of Rs. 1,23 lakhs despite the enhancement of the duty.

These three heads account for a deterioration of no less than Rs. 4,30 lakhs from what might have been regarded as the expectation of revenue in a normal year at much lower rates of tax. They cover articles other than prime necessities, for although sugar in some form is perhaps a general necessity, this description does not strictly apply to the kind of sugar which is imported.

On the other hand, if we turn to the main articles of consumption by the Indian masses we find a different picture, and the increases made in the rates of taxation are likely to provide substantial increases in revenue.

In the case of kerosene, for example, we expect to get in the current year, from excise and import duties combined, Rs. 3,57 lakhs, as compared with an average for 1928-29 to 1930-31 of Rs. 2,71 lakhs. Here, therefore, is a reserve to which we have been able effectively to turn.

Then again, as regards salt, the enhancement of 25 per cent. in the duty seems to have had no appreciable effect on the consumption, and we are able to anticipate increased revenue in a full year (apart from the immediate and temporary gain from the abolition of the salt credit system) of Rs. 1,60 lakhs over and above the normal revenue at the old rate.

I might here also mention two other articles of consumption by the Indian masses the results in regard to which are equally interesting. I refer to betelnuts and spices.

As regards betelnuts, the recent substantial increases in duty do not appear greatly to have affected consumption, for we are relying on a revenue of about Rs. 60 lakhs for the current year and Rs. 63 lakhs next year from this duty, as against a normal revenue before the increase of Rs. 33 lakhs.

A similar result appears in the case of spices. From those items (cloves, nutmegs and pepper) for which separate trade statistics are on record—and they constitute 80 per cent. of the whole—we are able to anticipate a revenue of about Rs. 20 lakhs in the current year and of Rs. 22 lakhs next year, against a normal revenue before the increases in duty of under Rs. 9 lakhs.

47. The figures which I have given are of course, in a sense, only an illustration of well-known principles affecting the yield of taxes on articles of elastic and inelastic demand. But it is interesting to examine how these principles work out in practice. Such an examination of these examples indicates that a Finance Member—who has unfortunately to be hard-hearted and exclude all sentiment from his plans and calculations—must be brought to the conclusion that if in times of emergency he needs to raise extra revenue, then his most sure and reliable course is to impose slight increases in the taxes which fall on the masses of the population. A few annas per head from 300 millions is the most effective course, whereas attempts to extract heavy taxation from a limited class seem almost to have reached their limit. This is a conclusion which is not likely to be popular, but all who share in the responsibility for maintaining the financial position of India must face hard facts.

48. While these facts must be faced, I do not wish to suggest that where increased revenue is sought there should not be a fair and proportionate increase in direct taxation. No critic of the Government could, in the face of the recent heavy increases in income-tax, complain that this proportion has not been preserved. The increases in rates are well

known, and beyond this it is merely necessary to state the simple fact that in times of great depression we are counting on getting about 18¾ crores from income-tax as compared with an average of slightly over 16 crores for the five years of comparative prosperity from 1923 to 1928.

Reasons for increased need of Tax Revenue.

49. After making these observations on considerations affecting the raising of tax revenue I want to ask Honourable Members to give their attention to the circumstances which have made it necessary to put a special strain on such tax revenue at the present time. For this purpose I must direct special notice to the table analysing the various heads of receipts and expenditure which is brought up-to-date and included on page 2 of the Financial Secretary's memorandum. This shows that whereas in the comparatively prosperous five years from 1923-24 to 1927-28 the extent to which the Government had to rely on Tax revenue (less cost of collection) amounted only to an average figure of about Rs. 67¾ crores, we are endeavouring for 1932-33 in a period of unexampled depression to raise from Tax revenue about Rs. 77 crores.

50. What is the reason for this increase in the pressure on Tax Revenue ? It is, as the figures, which I have already given, show, certainly not increased expenditure, for that is being enormously reduced. The real reason is the deterioration under other heads of Government receipts. These, according to my analytical table, averaged Rs. 28 crores for the five years from 1923 to 1928, whereas for this year and next year we can only count on about Rs. 9 crores—a drop of no less than Rs. 19 crores. The main factors in this decrease—apart from the relinquishment of the Provincial contributions—have been deteriorations under the following three heads—

(1) Net revenue from commercial department,

(2) Finance heads, and

(3) Opium receipts.

The total receipts from these three heads for the five years 1923 to 1928 averaged Rs. 15·71 crores, while our estimate for

1932-33 only allows for Rs. 4·83 crores, a reduction of nearly Rs. 11 crores. Thus commercial departments which in the former period assisted revenue to an extent on an average of 6·77 crores will for next year show a net deficit of 19 lakhs. Finance head receipts (Currency and Mint and Interest receipts) which in the former period produced 6·63 crores are reduced for next year to 4·41 crores, and Opium receipts which produced a net profit of 2·31 crores come down next year to 61 lakhs net. Here are the real causes of deterioration, and on top of this must be added the following main facts; first, that Provincial contributions which were 9·2 crores in 1923 have disappeared, and secondly, that the provision for Reduction or Avoidance of Debt which for the five years 1923 to 1928 averaged about 4·5 crores has now gone up to about 7 crores.

There is one other special point to which I would call attention and that is that we are now meeting our liabilities in regard to Cash Certificates in a much fuller way than was previously the case. In the five years 1923 to 1928 the amount annually charged to the Budget in respect of bonus on Cash Certificates amounted on an average only to an interest charge of about 2 per cent. We are now meeting the full accrued liability and the provision has increased from 23 lakhs in 1927-28 to 2,20 lakhs in next year's budget although the mean capital outstanding has only increased from about 29 crores to about 47 crores.

51. These figures indicate the main sources of the difficulties with which the Government has now to compete, quite apart from the inevitable falling off in tax receipts owing to the economic depression which would in any case have made it necessary to raise the rates. The first effort to deal with such a position should undoubtedly be to reduce expenditure. I have already given a detailed account of what we have done in this direction. But I would remind the House again of the main results. The controllable administrative expenditure under which I include Military expenditure and all Civil expenditure, other than Debt Services, Extraordinary expenditure and the cost of tax collection, averaged for the five years 1923-1928 about 75½ crores and by 1930-31 it had increased to just over 76 crores. The provision for 1932-33 has been

reduced to just over 64 crores, a reduction all round of about 16 per cent. The need for increasing tax revenue has been brought upon us not by swollen expenditure but by the tremendous drop in the returns from the economic activities of the Government and in the economic productivity of the country on which the revenue from taxation depends. I would ask all Honourable Members to study carefully the figures which I have prepared, for they indicate the realities of the situation.

WAYS AND MEANS.

52. *Summary.*—I will now turn to a review of the Ways and Means position for the current year and the next, a summary of which in the usual form will be included in the printed copies of my speech.

	Budget, 1931-32	Revised, 1931-32	Budget, 1932-33.
Liabilities.			
Railway Capital Outlay (Construction) ..	11·45	8·35	4·15
Other Capital Outlay	1·93	1·82	1·50
Provincial Drawings	9·50	15·41	10·62
Discharge of permanent debt (net)	29·54	33·09	26·56
Loans and Advances by Central Government.	1·21	·98	·26
Other transactions	·79	3·50	·06
	52·84	63·15	43·15
Resources.			
Revenue Surplus	·01	13·66	2·15
Rupee Loan (net)	15·00	16·95	14·50
Sterling Loan (net)	24·76	17·35	8·00
Treasury Bills with public	..	..	7·51
India Bills	5·40	5·40	..
Post Office Cash Certificates and Savings Bank	4·06	7·19	7·00
Other Unfunded Debt	5·63	2·69	4·71
Appropriation for Reduction or Avoidance of Debt	6·78	6·89	6·82
Depreciation and Reserve Funds	·99	3·73	·52
Expansion or Currency against Treasury Bills (net)	..	35·09	..
Reduction of Cash Balance	1·01	·22	6·96
	52·84	63·15	43·15

53. The outstanding features to be noted in the revised figures for 1931-32 are the heavy drawings on their Reserves by the Railways ; the reduction in Railway Capital expenditure combined with the large increase in Provincial Governments' drawings as compared with the original estimates ; the fact that permanent debt was discharged to almost exactly the same extent as it was increased by new rupee and sterling loan ; and lastly—and most important—the addition of approximately Rs. 35 crores to our resources as a result of the expansion of currency against Treasury Bills.

54. *Expansion of the currency.*—I will deal first with this last mentioned feature. In my Budget speech for 1930-31 I explained fully the effect of our currency operations on our Ways and Means position. During the years 1930-31 and 1931-32 Government, in their capacity as currency authority, had to effect large contractions of the currency in order to avoid the development of an inflationary position having regard to the tremendous fall in world prices of all commodities. This process continued until September 1931 when the suspension of the gold standard in Great Britain, and the linking of the rupee to sterling instead of gold, produced a complete change in the situation. For various reasons a large demand for currency then arose in India. This demand enabled us to replace in the Paper Currency Reserve a large part of the Treasury Bills which had been cancelled during the previous two years, and in this way to recover resources which had been temporarily lost by the previous contraction. As it had been necessary during 1929-30 and 1930-31 in order to meet contraction against rupee securities and silver, for the Government in effect to provide funds amounting to Rs. 43,60 lakhs, the net result on our Ways and Means position during the last three years of contraction and expansion has been to decrease our resources by about Rs. 8½ crores.

55. *Loans.*—The expansion of Rs. 35 crores to which I have referred, enabled us to meet large unforeseen demands and at the same time decrease our ordinary borrowings. In the budget for 1931-32 I assumed that sterling borrowing would be limited to the conversion of the £15 million outstanding from the 5½ per cent. 1932 loan maturing in January 1932. What actually happened was that a loan of £10

million sterling was raised in London in May 1931, but the 5½ per cent. 1932 loan was repaid from the Home Treasury balances, the net result being that the sterling borrowings during the current year will be £5 millions less than was estimated a year ago. The gross proceeds of the rupee loan amounted to 16,85 lakhs as against Rs. 15 crores estimated at the beginning of the year. The loan took the form of 6½ per cent. Treasury Bonds, 1935 issued at par. The notable feature of this loan was that it was kept open "on tap" for a long period—from the 15th September to the 12th December—and that special facilities were given for subscriptions at all Post Offices doing savings bank business in addition to treasuries and branches of the Imperial Bank. In this way a special appeal was made to small investors in the mofussil who could come into a Post Office at any time and take up a few bonds against a payment which included a proportion of the interest accrued, the proper addition being made to the purchase price from week to week. The response in all the circumstances was extremely satisfactory. While the banks and the money market took comparatively small interest, owing to the exceptionally unfavourable international and internal situation, small investors all over the country took full advantage of the additional facilities given. Of the total subscriptions of 16,95 lakhs, 2,04 lakhs represented conversions of maturing 1931 bonds and the total amount subscribed through the Post Office, including conversions, amounted to 6,52 lakhs. The lessons learned from the success of this loan in times of unprecedented difficulty should be of value for the future.

56. Owing to the fall, during the current year, in the price of Government securities large purchases of the 5 per cent. 1929-47 loan and the 5 per cent. 1945-55 loan were effected from the balance in the depreciation funds of these loans. These purchases were mainly responsible for the increase of about 3½ crores in the amount provided in the current year for the discharge of permanent debt.

57. *Railways.*—The Railway Capital outlay in the current year is now estimated to be Rs. 8,35 lakhs as against 11,45 lakhs provided in the budget. To this extent therefore (Rs. 3,10 lakhs) our Ways and Means position, as affected

by the Railways, has improved in comparison with the estimates. On the other hand the large deterioration in the working results of the Railways has much more than offset this saving. It was anticipated that there would be a surplus of Rs. 1,22 lakhs available for the Railway contribution, and that by drawing Rs. 4,14 lakhs from the Railway Reserve fund this would be made up to the full figure of Rs. 5,36 lakhs. Instead the Railways showed a deficit, after meeting all interest charges, of Rs. 9,47 lakhs. They can therefore not pay any Railway contribution and have to draw Rs. 4,95 lakhs from their Reserve fund and Rs. 4,52 lakhs from their Depreciation fund balance in order to cover this deficit.

The net result is that, so far as concerns the effect of the Railway operations on our Ways and Means position, this is Rs. 7,59 lakhs worse than anticipated in the Budget.

In order, however, to correct undue pessimism I must point out that the total amount set aside by the Railways for depreciation in the current year is Rs. 13·43 crores, and that the amount to be drawn from the depreciation fund is Rs. 8,25 lakhs for actual expenditure on renewals and Rs. 4,52 lakhs to meet the deficit, or a total of Rs. 12,77 lakhs. Even, therefore, after providing for this latter deduction, a surplus of Rs. 66 lakhs remains to be added to the balance in the Fund.

58. *Provincial drawings.*—The provincial drawings have been exceptionally heavy. The Government of India in pursuance of its policy of cutting down capital expenditure to a minimum refused to sanction loans from the Provincial Loans Fund for any new scheme but loans were granted for the purpose of completing schemes already in hand. In addition, most of the provincial Governments are faced with heavy deficits, and in some provinces loans to agriculturists on a large scale have had to be granted to assist them in tiding over difficulties due to the fall in prices or failure of crops. The net result is that provincial drawings are expected to be about 6 crores more than was estimated at the beginning of the year.

59. *Public savings.*—The receipts from Post Office Cash Certificates and Savings Bank are expected to exceed the budget estimate by 3,13 lakhs while the amount of Treasury

Bills in the hands of the public at the end of the year is expected to be the same as at the beginning of the year.

60. *Revenue Deficit.*—The estimated deficit of 13,66 lakhs will remain uncovered and will be an addition to the public debt.

61. *Next year.*—The Ways and Means programme for next year is necessarily tentative and subject to modification in the light of the actual circumstances which may arise.

62. *Capital Expenditure demands.*—(*a*) *Railways.*—As the House knows, the Railway Capital expenditure has again been drastically reduced, the provision for 1932-33 being 4,15 lakhs only as compared with the revised estimate of 8,35 lakhs for the current year. To appreciate the magnitude of this reduction, which represents the culmination of a policy which we were forced to initiate in 1929 the current figure of 4 15 lakhs must be compared with the past figure of no less than 29,35 lakhs in 1928-29, and 30,16 lakhs in 1929-30.

(*b*) *Provincial Governments.*—The borrowing programme of the Provinces has also been reduced to a minimum, but in present circumstances they have certain unavoidable financial requirements. Provision for their demands has, however, been reduced from 15,41 lakhs anticipated this year to 10,62 lakhs.

63. *Borrowing Programme,* 1932-33.—With this reduced provision for Railway Capital expenditure and for the Provinces, I estimate that it will be possible to reduce the amount of Treasury Bills held by the public by about 7½ crores from our current resources, and that we shall not have to raise any loans during the year, except for the purpose of meeting or converting maturing loan obligations. As regards the latter, the 6 per cent. sterling bonds 1932-33, which Government have the option to repay on the 15th June 1932, will in any case be repaid. In the estimates which I am now presenting I have treated the funds for this purpose as being provided by corresponding new borrowing in London. But it is quite possible that this will not be necessary. If exchange continues as at present it appears likely that we shall be able to repay

these bonds without borrowing in London, the necessary funds for the purchase of the sterling required being provided by borrowing in India. As regards rupee loans, I am reckoning that we shall issue a loan of 14½ crores, *i.e.*, the amount required to provide for the repayment of the 6 per cent. bonds 1932 falling due on the 1st October 1932. I would add that if the recent improving tendency in the Government securities market continues, it should be possible to raise a larger loan in India on favourable terms and in that case we shall probably take advantage of this opportunity to fund a part of the floating debt and thus reduce this to a greater extent than the 7½ crores which I have, as already explained, allowed for meeting out of current resources.

64. *Home charges.*—A year ago it was estimated that the net requirements of the Home Treasury would be £33⅓ millions. During the first six months of the year the weakness of exchange which had been a feature of previous years increased owing to the export of capital and international complications. Government not only were unable to purchase sterling but, in order to implement their obligation under the Currency Act, had to sell sterling to the extent of about £14 millions. This amount was obtained by drawing on the securities in the reserves, while in addition to this amount £9 millions were found from the same source to meet the ordinary requirements of the Home Treasury. After the suspension of gold standard by Great Britain the rupee-sterling exchange soon gathered strength mainly due to the export of gold. Before the end of October the tide had definitely turned, and Government were able to effect remittances to London through the market. The total purchases of sterling on treasury account during the year have been taken for the purpose of my estimates at about £35¼ millions. It is assumed that if sterling purchases exceed this amount, the surplus will be added to the currency reserves Taking into account the £9 millions which, as I have already explained, were drawn for Home requirements from the reserves, the total amount provided for the requirements of the Home Treasury for the year will on my estimates amount to about £44¼ millions, or about £11 millions more than was estimated at the beginning of the year. This surplus has been used

partly to provide for the net reduction of about £5 millions which, as I have already explained, has been effected in the sterling debt, *i.e.*, a repayment of about £15 millions 5½ per cent. sterling loan, less a new 6 per cent. sterling loan for £10 millions issued in May 1931. The remainder will be retained in the Home Treasury balance, making the closing balance for the year £10·8 millions. This large closing balance will be a reserve for meeting our sterling requirements next year. With this reserve in hand, unless the whole or part of the 6 per cent. 1932-33 bonds is repaid from balances, a remittance of £24½ millions will suffice to meet our needs in 1932-33. If further sterling remittances over and above these two requirements are obtained it will be appropriate that they should go to the strengthening of our currency reserves.

General Remarks on Expansion of Currency.

65. I must now make a few general remarks on the currency position with particular reference to the criticisms of the recent expansion which has been appearing in certain sections of the Indian press. If I treat this criticism as worthy of any serious reply I do so mainly because from certain questions which have been asked recently in this House it appears that Honourable Members are anxious to have their minds cleared on the matter. Put very briefly what is said amounts to this—that the recent expansion of the currency is not justified by any rise in rupee prices; and that the Government is in effect using the note printing press to meet its own requirements, thereby causing a dangerous inflationary position.

66. Now so long as the Government is the currency authority it is simple and obvious for our critics to say that our currency policy is dictated by revenue considerations. But our answer is equally simple and obvious. So long as our exchange is pegged to something external—either gold, or, as at present, an external currency like sterling—we could not follow such a course even if we so desired. We cannot in fact expand or contract currency beyond the actual requirements of the public which uses that currency without the results becoming apparent in our exchange position. If a Government is outrunning the constable, and if it has to

expand currency to meet its own needs because its revenue is inadequate and because its credit is so bad that it cannot borrow enough to make ends meet, then its exchange will weaken and collapse. The great improvement which has recently taken place both in our credit and exchange is the most effective answer which I can give to Government's critics. The money market is a shrewd judge. And the money markets of India and the world clearly do not share the views of our critics.

67. The criticism has in one respect a certain interest, because its very nature points to one feature in the Indian situation which we all admit to be undesirable—namely, that the Government is also the currency authority. We have a dual role, and so long as we have this dual role not only will it be easy for our critics to say that our currency policy is dictated by revenue considerations, but we ourselves are put into the unfortunate position that fluctuations in our receipts as currency authority react upon and upset our budgetary position. But let me assure this House that we keep these two roles rigidly distinct, and that we never allow our revenue needs to deflect us from a sound currency policy. Surely our own record—particularly recently—proves this. In those difficult eighteen months which preceded last September, when our revenue was falling short of our actual outgoings, we did not hesitate to perform our duty as currency authority by drawing off the market that surplus money which had to be withdrawn in order to maintain stability of exchange. We had to raise our floating debt not merely to meet our revenue requirements, but to a far greater extent in order to contract surplus currency. That process reacted most severely on our budgetary position, and made the deterioration in our general financial position appear far greater than was really the case. I had occasion to deal fully with this aspect of the matter last year. To-day the wheel has turned, and the improvement in our position as currency authority is favourably influencing both our general financial position and our budgetary equilibrium. But we are really doing no more than recovering a part of the ground that we lost last year, and we have not created a single pie of currency beyond what the public requires. Let me again

remind the House of the figures which I have already given. Our expansion in the current year has provided us with net additional funds of Rs. 35 crores, but our contraction in the two preceding years was Rs. 43½ crores, so that in the three years the Government in performing its duty as currency authority has had to lose resources of Rs. 8½ crores. From the recent improvement the whole country is deriving great benefit and we have done our best, to the extent that we were justified by the exchange position in doing so, to ease the position for commerce and industry by supplying them with the currency that they required and by regulating our Treasury Bill policy in a way which has enabled the bank to reduce its rate from 8 per cent. to 6 per cent. Why should our critics cavil at that ?

68. To those who say that the recent rise in prices has not been sufficient to justify the extent of our expansion I can only answer that the public whose needs we as currency authority have to supply has absorbed the money. There is no evidence either in the Bank's figures or otherwise of an undue surplus. It is not possible to say exactly where the money has gone. Some is undoubtedly required to meet the greater needs of trade with higher rupee prices for commodities. It is clear also that in certain cases currency must now be held where gold was held before. That shows a gratifying confidence in the country's currency. Apart from this I would make two observations. In the first place stocks of currency held in the banks and throughout the country must have been reduced to abnormally low figures by the contraction which we effected up till September, and as a result of the high rates for Treasury Bills which we had to maintain. There was clearly much leeway to be made up. In the second place, in a country with a fully developed money market organisation, contraction and expansion of *credit* plays a much more important part than contraction and expansion of currency. India is not entirely on a par with a modern Western country in this respect. Except in a few large towns there is no fully developed money market or credit machinery. In the vast areas of the countryside the organisation is still on ancient lines, and the possibilities of variation in the absorption of currency are comparatively large. In the last few months in

India there is no evidence of any large expansion of credit, and the whole demand for extra accommodation has fallen on currency. This must be remembered in assessing the situation in India. In any case, whatever our critics say, we can assert with the greatest assurance that the present position is sound. On the other hand it is quite obvious that the recent improvement in the exchange position and in the demand for currency has been very largely due to the sale and export of gold. If that were to cease, and if there were to be any economic set-back in the world with a renewed fall in gold and rupee prices, then we may again have to reverse the present process in order to maintain a sound position. Will our critics in that case shift their ground yet once more and criticise us again from the other side ? For the present at least let us hope that such a necessity will not arise, and until it does let us be thankful for small mercies in the welcome improvement which has recently come about.

69. *Export of Gold.*—The reference to the export of gold which I have just made brings me to that as another matter on which I must say something because the public mind is so much concerned about it. I would at the outset draw a distinction between the export of gold from private holdings and any loss of gold from our monetary reserves. The distinction is not always kept clear in the public mind. There has of course been no loss of gold from our monetary reserves. On the contrary our holding has largely increased in the current year. Therefore, so far as the backing to our currency is concerned, there has been no weakening of the position.

70. Apart from this, His Excellency the Governor-General dealt a few months ago in this House with the broad aspects of this question. He pointed out that in relation to the vast stores of gold held privately in India the quantities now being exported were of minor importance. At present values India has imported over 700 crores worth of gold in the last 30 years alone. Her total holdings must vastly exceed this quantity. In relation to these accumulated stores, exports of about Rs. 50 crores worth, though large in themselves, sink almost into insignificance. What is happening now has not yet, in fact, appreciably affected India's position as a holder of gold.

71. In the meanwhile the export is giving India a favourable trade balance and enabling her people, who are in this way realising a small portion of their reserves, to tide over the present terribly difficult times. India is thereby being saved much of the hardship under which other countries are suffering. Reserves are being drawn upon in hard times, and, as His Excellency asked, of what use is a reserve if it can never be drawn upon ?

72. Those, however, who deplore the present export of gold apparently hold the view that gold is so extraordinarily valuable as a possession that no country which has once acquired it should part with a single ounce of it—particularly not in the present times of economic crisis. And many of them go on to assert that the present Government of India alone of all Governments is allowing this export to take place.

73. Now, in the first place, to the general argument I think the answer is simple. What is the special and unique quality of gold which justifies the holding of it ? Surely its quality as a reserve which in the last resort is, according to the present world system, the only ultimate sure method for settling obligations as between one country and another. But if this is accepted, then the necessary implication is that the gold must on occasions be used for this purpose. If it is *never* to be used it might just as well be at the bottom of the sea. If no country ought ever to part with its gold, then the logical extension of this argument would be that even a country like South Africa should retain every ounce of gold which is produced from her mines. But the advocates of the contrary view may say that this is an unfair distortion of their argument, and that they only argue that just at the present time, and in India's special circumstances, it is necessary to preserve the gold. Now is it true that there are any special circumstances which make it necessary to hold on to gold now ? On broad grounds I should give a directly contrary answer. What is the essential feature of the world position to-day ? Surely that gold in terms of commodities is grossly overvalued. Its overvaluation means that all those to whom fixed payments in money based on gold are due have to receive far too large a share of the world's produc-

tion. The present low level of commodity prices, or, to express it the other way round, the present over valuation of gold, is just exactly *the* calamity from which the world is suffering, and unless it is set right then one of two results must happen; either the whole of our present economic system will collapse, or all the currencies of the world will have to detach themselves from gold. England, and with her more than half the world, has already had to accept the latter result. America, still on gold, is in terrible difficulties, and is straining every effect—as recent announcements show—to find a policy which will bring about a rise in the gold prices of commodities, or, in other words, a fall in the value of gold. If she succeeds her present currency system may survive. If she does not, she, too, may be forced off the gold standard. This is no exaggeration of the position. It is impossible to escape the conclusion that the world is faced now with two alternatives, *either* to find some means (by better international arrangements and the better use of the available monetary stocks of gold) for reducing the real value of gold as expressed in commodities, *or* to abandon gold altogether as the basis of currency. If those are the two alternatives then surely one is forced inevitably to the conclusion, that in either case—whichever of the two alternatives actually happens, it would, taking a long view, pay to part with gold now. Why therefore should the people of India be deprived of the right to exercise their own judgment in this matter and sell their gold? My critics would answer "Let them do so, but let the Government buy it and use this opportunity to build up reserves for starting a Reserve Bank." But to this there are clear answers. First, "For the Government as currency authority to buy gold now that the currency is divorced from gold would be a pure speculation." Secondly, "The Government could not afford to buy and hold all the gold which is being offered now, for it has its own external obligations to meet." Thirdly, "If currency reserves are required, and if we could afford now to accumulate them, we have already our proper proportion of gold. It is rather external securities that we need to complete an ample margin of reserves." Fourthly, "We are indirectly acquiring sterling securities against the gold exports so far as the proceeds are not required to meet the balance of payment

due on private account. So far as our financial position permits of it we shall use these securities to increase our currency reserves."

74. I come now to the last point in the critics' arguments—that we are doing something which no other Government in the world is doing in permitting the export of gold. On this point there is extraordinary ignorance or misconception. As a general proposition, it is true to say that where the Government of any other country to-day has prohibited the export of gold, it has taken this action in practically all cases as a measure of exchange control. In England there is no sort of restriction on the export of gold, and as recent Press telegrams have shown, the ordinary public in England is doing exactly what the Indian public is doing and seizing this opportunity to realise any gold which they hold at great profit. South Africa, France, Belgium, Holland, and of course the United States have absolutely no restrictions. Nor has even Australia at present, although its Government has power to impose restrictions by proclamation. I can mention two important countries which have restrictions—Canada, where gold exports are only allowed by the Government or by Chartered Banks subject to Government license, and Japan, where since a decree of December 17, 1931, exports are only allowed under Government licence. In both these cases restrictions are features of exchange control—and fortunately we have no need to impose any control over exchange operations in India to-day. I say, fortunately, because nothing is more damaging to commerce than that.

75. We have given this matter our most constant and careful consideration ever since last October when the process began, and we are absolutely certain that in present circumstances the best interests of India are being served by allowing free movement of gold to continue—that in fact this movement is proving that India's gold resources are an immense reserve of strength, the moderate employment of which is saving her people at present from much suffering, and preserving the balance of payments and the credit of the country as a whole in times when other countries, particularly countries whose economic conditions resemble those of India, are sorely strained.

There is much popular misapprehension of the significance of what is happening, which may perhaps be corrected by putting it in the following way.

The phenomena of the last few months should not be viewed by themselves, but as one phase in a process of many years. India requires a certain flow of exports to balance her imports of merchandise and external payments. In the past years the volume of this flow has been more than is required, and has been stored up, as in a reservoir, by being put into gold. Now that the volume has shrunken owing to the immense fall in the prices of India's exports (a fall which has been far greater proportionately than for India's imports) the flow is being supplemented by drawing to a moderate extent on the reservoir of gold. Thus the "reservoir" is performing exactly its proper function of equalising the flow, while the quantities being drawn off are negligible in comparison with the quantities stored.

Our critics often speak as though the interests of Government were somehow different to the interests of the country in this matter. There could be no more absurd idea. The difficulties of Government, either as the authority for revenue and expenditure, or as currency authority, react on the public and *vice versa*. What are the signs at present? We are free from hampering measures of exchange control; exchange is strong; our credit improved; we have reduced our external obligations and strengthened our reserves, thereby saving the taxpayer interest charges, and improving the chances for raising fresh capital when this is needed for the development of the country; the bank rate has come down from 8 to 6 per cent., and, as a result, all who are engaged in trade and industry have obtained great relief; while, as another result, Government securities are rising, a fact which in its turn is improving the position of all banks and investors. If anyone fails to see benefit to the public in all these signs he must be blind indeed.

General Conclusion.

76. It has been necessary to cover a wide field in this speech, and I fear that I have detained the House at great

length, even though I have only been able to deal most summarily with the points on which I have touched.

On a broad review I think we may feel satisfied with the position. We can face next year with a prospect of a fairly substantial surplus, while even though the current year is closing with a nominal deficit, if we take into account the provision which we are making from revenue for reducing our debt, we can actually reckon on a surplus of receipts over expenditure for the two years combined.

77. If one looks round the country and at the outward signs of its economic and financial position, while I fully recognise that the difficulties are still immense and that large sections of the people are in dire straits, owing to the present low level of prices and trade depression, nevertheless there is not a total absence of encouraging signs.

78. Even if the sales of gold may to some extent represent a forced realisation of savings, yet as against this there are indications that the masses in India still have a considerable amount of money available for investment. The amount invested in Post Office Cash Certificates during the current year is expected to aggregate about Rs. 6 crores as against an average of Rs. 4·5 crores for the preceding eight years, while the increase in the Post Office Savings Bank deposits will be about Rs. 1,20 lakhs as against a decrease of Rs. 10 lakhs last year. Further, the subscriptions by small investors to the 6½ per cent. Treasury Bonds were very large as is indicated by the fact that about Rs. 6½ crores out of a total of Rs. 16,95 lakhs were subscribed through the Post Office.

79. Then, again, certain industries at least are in a healthy condition. I alluded in the course of the last financial debates to the state of the cotton-mill industry, which I still claim to be the only large staple industry in any country in the world which is not only fully employed, but expanding, to-day ; and which increased its production for 1931 by about 400 million yards as compared with 1930. The sugar industry (to which I have already referred) is also expanding rapidly, and according to our information thirteen important factories are in course of erection while seven more are being planned.

80. Lastly, one may point to the easing of money rates, the repayment without borrowing or drawing on our reserves of £15 million sterling in January, and to the recent very striking improvement in the price of our Government securities both in India and in London. Our 3½ per cent. sterling stock, which in September last went as low as 43, had risen on March 2nd to about 66, and other securities have also improved substantially. In fact, London has really taken a lead in this matter and it is a curious fact that it is certain sections of the Indian public that are apparently doing their best to spread pessimism and check the return of confidence. This rise in Government securities does not of course in itself indicate a revival of trade. But such a movement is a natural prelude to general recovery, which must have brought about an enormous improvement in the position of all the banks and made them stronger to give support to a revival of trade when the conditions justify such action. Apart from Government securities there has been a general rise in the prices of the leading investment stocks. Taking quotations at the end of February, the following typical examples may be given :—

Imperial Bank shares had improved from a bottom figure of 825 to over 1,000.

Bombay Dyeing from about 613 to 681.

Tata Iron and Steel ordinary from 16-6 to about 25.

Indian Cement from 120 to 188.

81. But while I can gladly note these signs for encouragement, and while our budgetary position is sound, such margin as we have provided is certainly no more than is required for safety in these uncertain times. Even now all the conditions in the world are so disturbed, that no Finance Minister can possibly present his estimates as infallible. We have hardly yet emerged from what Mr. McKenna in a recent speech has described as a state of "cataclysmic instability." The old landmarks are gone and we are living in conditions for which in many respects there is no parallel. What is required above all is a general rise in prices, and an economic revival throughout the world which will lead to an increased demand

for our products. Our own action alone cannot provide this. International action is required. On this subject one can at least say that the present signs are more hopeful, and that there now seems to be a fair prospect that the great problems of war debts and reparations which have been weighing so heavily on the world may be settled this summer in such a way as to make some recovery possible.

I have dwelt on world conditions and said little about internal political conditions. Here the mere fact that constitutional changes are impending makes it all the more necessary that we should preserve the country's financial foundations in a sound condition and convince the world that any future Indian Government will so maintain them. The latter is a task on which Indian leaders should concentrate. But just at this time we see, on the contrary efforts in certain quarters to propagate mistrust, and to impede the normal course of trade. I have taken no account of any effects from those efforts in my calculations. Local effects there may be, and Bombay, for example, with her strange passion for self-inflicted wounds, may, unless the commercial interests so threatened bestir themselves, find herself wounded beyond recovery and in danger of losing her place as a commercial market, just as she has been losing her industrial place to other centres. But, so far as India as a whole is concerned, we confidently believe that such efforts will fail to have any appreciable effect on her economic life, and that ultimately the good sense of the country will prevail.

82. In the circumstances which I have described we have taken such financial measures as we think that we can fairly ask the country to support at the moment, but the situation still needs careful watching. And this brings me to the last subject which I wish to mention. In times like the present, when every country is struggling for its financial and economic existence, the best chance for any nation is that all its available forces for national effort should be marshalled together. That is what has happened in England, and as a result England has once again resumed her front place, and may help to give a lead to the countries of the world in finding a way out of this disastrous economic crisis. Is it vain even now to ask

for such co-operation in India when we are trying to establish sound conditions for the new constitution? I have just said that the whole financial situation still wants careful watching. Let me mention the following practical points. First, the general question of a permanent reduction in the scale of Government expenditure is by no means yet finally disposed of. Secondly, if the economic condition of the world should worsen during the coming year it may react upon us, and we may require further measures to protect our position. Thirdly, we shall need to consider most carefully before the next Budget the working of the new taxes which we imposed as emergency measures, and the shaping of our financial policy in a more permanent form to meet the needs of the future when greater stability has returned and when conditions can be foreseen with greater certainty. Lastly, I must make a short reference to one feature on which I have not dwelt fully in my general review—namely, the finances of the Provincial Governments. Many of them are labouring under financial difficulties which in some respects are greater than our own, and, as I have already indicated, have had recourse to loans from the Central Government in order to cover budgetary deficits. This is a problem which affects India as a whole, and in it we all have a common interest. I will say no more now than that the position will require very careful consideration during the coming year. If in the handling of these problems representatives of the unofficial communities in India were ready to give their advice and support to Government, I feel confident that the national interests would benefit from such co-operation. Honourable Members may perhaps take up these points in debate.

83. In the picture which I have drawn I have tried to give a fair account both of the conditions which encourage hope and of the factors which call for caution. For the coming year we must pray for good crops, and recognise that beyond this much depends on events outside India. In the meanwhile let us not belittle such elements of good fortune as have come to us. We have in the past year ridden a storm which might well have wrecked us, but we have emerged from it stronger than before. We have overhauled our expenditure and reduced this to a level which should leave us a margin of

revenue when any economic recovery begins, and at least substantially ease the financial problems at the start of the new Constitution. Difficulties there are which still remain to be overcome, and tasks to be accomplished. If the Indian public would co-operate in a common effort with Government, this could be done more surely and more easily; but we are determined that it shall be done. In the meanwhile, if we look round the world in the present times of difficulty we may fairly claim that there is no country in the world whose intrinsic financial position is sounder, or whose ultimate prospect of economic advance in the future is more bright.

GEORGE SCHUSTER.

RAILWAY BUDGET.

Extract from the proceedings of a meeting of the Legislative Assembly held on Friday, 26th February 1932.

Speech of the Railway Member introducing the Railway Budget for 1932-33.

It is once more my duty to present to the Assembly the Railway Budget estimate for the coming year. On this occasion no change has been made in the form of the papers to be placed in the hands of Honourable Members of sufficient importance to require separate notice. In the preparation of the budget I have, as always, received the greatest assistance from the Chief Commissioner, the Financial Commissioner and the Members and staff of the Railway Board. A special word of thanks is also due to the members to the Standing Committee on Railway Finance for the help they have given us throughout the year.

2. I have no doubt that, as on former occasions, Honourable Members when giving notice of motions for reductions in the demands will indicate briefly the question they wish to raise. The advantages of this practice are so obvious that I need not dilate upon them.

Financial results of 1930-31.

3. The anticipations we formed a year ago as to the financial results of the working of the railways in 1930-31 were very nearly fulfilled. We expected that the loss on all the railways, both commercial and strategic, would be 5¼ crores, and that it would be necessary to withdraw nearly 11 crores from the reserve in order to pay the contribution to general revenues. The actual sum taken from the reserve exceeded the estimate by only 6 lakhs, but it is fair to add that the working expenses were nearly a crore above the figure taken in the revised estimates, this excess being counterbalanced by an increase in the arrear adjustments with the depreciation fund.

Revised estimate for 1931-32.

4. If my estimate of the financial results of 1930-31 proved to be very near the mark, the case is far otherwise with the current year. We budgetted for a heavy reduction of expenditure as a result of the economy measures which railway administrations had already started, and here our expectations have been more than fulfilled, for our working expenses are likely to be less by nearly 3 crores than the budget figure. But this result, satisfactory in itself, is far more than counterbalanced by a substantial decline in our earnings. The figures I shall give in order to explain the position are those for the commercial lines, for the loss on the strategic railways at 2 crores is very close to our estimate, and it is unnecessary to refer to them further.

5. When I presented the budget estimates for the current year to the House, I anticipated an improvemet in the gross traffic receipts of about 6 crores. Of this sum, 2 crores was expected to accrue from minor alteration in rates and fares and for the rest it was assumed that the latter part of the year would show some improvement in traffic. As Honourable Members are no doubt aware from the statement of traffic earnings which we publish weekly, our hope that the cold weather of 1931-32 would be marked by an upward tendency in trade and some relief of the prevailing economic depression has not been fulfilled. I had always believed that a change for the better might begin towards the end of September,

but although that month was certainly marked by changes of a somewhat starting character—changes which may contain within them the seeds of a real trade improvement in the future—I fear it cannot be said that they have as yet resulted in any appreciable advantage to the railway revenues. Instead of being about 6 crores higher than the previous year, our net traffic earnings are lower by more than 8 crores. Both goods earnings and passenger earnings have fallen off by about 8½ per cent., and every class of traffic has been affected. It is evident that both the severity and the duration of the economic crisis through which the world is passing were underestimated a year ago and that I was over sanguine in anticipating that the current year would find us already on the up grade.

6. The position, as disclosed in the revised estimates compares with the budget figures as follows. We placed the total receipts at 101 crores and the total charges at nearly 98 crores, leaving a surplus for the year of 3 crores. Of this latter sum, about 2 crores would in any case have been required to meet the loss on the strategic railways and a balance of about 1 crore would have been left towards the contribution. It was recognised, therefore, that the reserves would have to be drawn upon to the extent of 4 crores in order to pay the contribution. Actually, our total receipts are now estimated at 86½ crores and our total charges at 94 crores, so that instead of a surplus there is a deficit of 7½ crores. This figure is raised to 9½ crores by the loss on the strategic railways, and it becomes necessary to exhaust the balance of the reserve fund, not in order to pay a contribution to the general revenues but to meet a part of the deficit. The amount in the Reserve Fund does not exceed 5 crores, and, in order to balance the accounts, the only expedient open to us is a temporary loan of 4½ crores from the depreciation fund. In effect this means that after paying our obligatory interest charges, the balance remaining falls short by this amount of the full allotment for depreciation.

Budget for 1932-33.

7. For the year 1932-33 we estimate that our total receipts will be 88¾ crores and the total charges 94¼ crores. The

loss on the commercial lines is therefore 5½ crores, and to this must be added the loss on the strategic railways of 2 crores, the total deficit for the year being 7½ crores. As there is now no balance in the reserve fund, the whole of this sum has to be made good by a temporary loan from the depreciation fund. I ought to mention at this point that, by a change in accounting methods, both the earnings and the expenditure are higher by about 1¼ crores than they would have been under the system previously followed. This fact should be remembered when any comparison is made with the figures of the previous year.

8. Our estimate of earnings is based on the assumption that the volume of traffic will be about the same as it has been during 1931-32. The enhancements of rates and fares that have been introduced this year by particular railways and the general surcharge on coal freights should increase our earnings by about 1 crore, and it is only to this extent that we expect any improvement in our revenues. Both in 1930-31 and in 1931-32 our estimate of receipts proved unduly optimistic, and on this occasion we have felt it necessary to take a conservative figure. To attempt to estimate the earnings of any commercial system under the world conditions which now prevail is largely a matter of guess work, but while on the one hand I can see no definite reason for thinking that during the next twelve months the volume of business will show much expansion, on the other hand there is equally little reason for anticipating any further marked deterioration. In these circumstances, it is hardly possible to do otherwise than to take the current level of earnings as the basis of our estimate.

9. If allowance is made for the accounting change to which I have already referred, our working expenses next year are expected to be nearly 2 crores lower than in this year. Out of this sum 1½ crores is due to the emergency cut in pay, which will be in force for the whole year instead of for part of the year only. The balance is not far short of 50 lakhs, but account must also be taken of an automatic increase of 25 lakhs in the amount required for depreciation, and an increase in fuel charges by 37 lakhs owing to the surcharge on coal freight. When allowance is made for both

these factors, the reduction in working expenses, apart from the cut in pay, is raised to about 1 crore. If this result is achieved, the position will not I think be unsatisfactory. It is to be remembered that by the end of the current year 400 miles of new lines will have been opened, and there is also an automatic increase in expenditure caused by the annual increments earned by the staff. These are items which raise our costs whether we will or no, and they have to be set off against the reductions in items fully under our control. But I should like to make it plain that, while we have not considered it safe to anticipate a larger reduction in expenditure as compared with the present year, there is no intention that the economy campaign should be relaxed in the slightest degree. Only the most rigid control of expenditure and insistence on economy, wherever economies are possible, can ultimately restore full solvency to the railways, and every effort will be used to bring about this result.

Capital Programme.

10. The activities of the railways on the capital side have been subjected to as close a restriction as on the revenue side. The financial circumstances of the time are such as to leave us no option, and the programme of new works has been ruthlessly pruned. The total sum provided is only 9¾ crores, of which the major portion is debitable to the depreciation fund. To cut down our development work to this extent is only possible by limiting the sums allotted for new construction to 1 crore, which will enable us very nearly to complete all the lines now under construction. By the end of next year the Sagaing bridge over the Irrawaddy will be the only unfinished item, and it will be very near completion as the sum required for it in the following year is only 13 lakhs. So far as open line works are concerned, the only works for which any large provision has been made are the rebuilding and strengthening of certain important bridges where the work could not be postponed any longer consistently with the safety of the public. By the end of next year therefore the capital expenditure to which Government stands committed will be reduced to a very low figure, and capital expenditure can be limited strictly in accordance with the financial exigencies of the time.

11. This brings me to the end of my review of the figures included in the revised estimates for the current year and the budget estimates for 1932-33, and I have deliberately made my survey of the figures as concise as possible. It has been customary in the latter part of the budget speech to enlarge on one or other of the more important aspects of railway policy. On this occasion it will perhaps be better to keep more closely to the financial position of the railways, and to examine from a broader point of view what that position is. There is the more reason for adopting this course, because a policy of retrenchment necessarily curtails and limits any attempt to pursue an active policy of development and improvement in any direction, and for the moment many of our plans are at a standstill. It is a matter of particular regret to myself that our schemes for improving the conditions of service of our lower paid staff have been grievously retarded, but indeed the slowing up has been general and felt in all departments.

12. From the year 1922-23 up to the year 1929-30 the commercial lines had a surplus in every year and were able to make substantial contributions in aid of general revenues. In the three years from 1930-31 onwards, however, there are deficits, ascertained or estimated, amounting to 3, 7½ and 5½ crores. These deficits can be viewed from one or other of two different points of view. In one aspect what in effect they mean is that the full amount which ought to be allocated to the depreciation fund cannot be provided owing to insufficiency of earnings. This does not mean that the railways have been unable to meet out of revenue the sums actually expended in each year in the replacement of assets, but that they have failed to provide the full sum required to be set aside if the future is to be safeguarded, and our ability ensured to meet fully out of accumulated revenues all sums required for replacements in the future. It is not an uncommon practice for commercial concerns to regulate their actual allocations to depreciation in any particular year not on theoretical grounds but on the basis of the actual results of the year's working. The mere fact therefore that our railways have not been able for three years in succession

to meet out of current earnings the depreciation charges in full is not in itself an argument against their ultimate solvency, provided always there is a reasonable prospect that the unfavourable conditions will gradually pass away, so that the losses incurred in lean years may be made good in the more prosperous years which follow.

13. The other way of viewing the position is this. Ordinarily, a company railway in any country in the world would have raised part of the capital invested in the line by means of prior charges such as debentures, and another part in the form of ordinary shares. I will not complicate the comparison by referring to preference shares which might be held to fall in the one class or the other according as the dividend was cumulative or non-cumulative. When trade is depressed and railway earnings decrease, it becomes impossible to maintain the same distributions out of the balance remaining after working expenses have been covered. In that case, the ordinary dividends would first be sacrificed the provision for depreciation would come next, and the prior charges last of all, because failure to meet them would be an act of insolvency. A State-managed railway, however, is usually in a different position, and certainly this is true of the Indian Railways. The whole of the capital has been raised in the form of what is equivalent to debentures, for the ordinary share capital of the company-managed lines is a negligible proportion of the total. It is true, therefore, to say that, before any allocation can be made for depreciation, interest has to be paid in full on the whole of the capital invested in the undertaking. The point to which I draw attention is this, that so far as the commercial lines are concerned, if only one-fourth of the capital investment were in the form of ordinary shares instead of in the form of fixed interest-bearing securities, it would be possible, in each case of the three deficit years, to meet the depreciation charges in full by means of a reduction in; or the total suspension of the ordinary dividend. When gloomy views are sometimes expressed as to the solvency of the Indian railways, it is important, I think, to bear this aspect of the case in mind. What we have to face, even when the country is passing through the severest economic crisis which the world has yet seen, is no

worse than that which an ordinary commercial undertaking has to grapple with, when all obligatory expenditure can be met in full but dividends on the ordinary shares cannot be paid.

14. I may be asked, however, what about the contributions to general revenues ? The obligation imposed on the railways by the Separation Convention to pay an annual contribution amounting to one per cent of the capital at charge—subject to minor variations in amount according to the financial results of each year—can be viewed as a measure of taxation imposed on the railways, or as being in the nature of an additional distribution of profits which the taxpayer, who is, I take it, the ordinary shareholder of the undertaking, may fairly claim to receive in addition to the recoupment of the interest he himself has to pay on the money invested in the concern. I am not interested at the moment to consider which of these two views is the more accurate one, but whichever view is adopted, it is clear that when trade is suffering from acute depression, it may be impossible either to realise a tax on railway revenues or to earn any additional distribution of the nature of a dividend or bonus. This has always been recognised, and for this reason the Separation Convention provided for the accumulation of a reserve fund out of the profits of the good years, so that when the lean years came, the contribution would have been collected in advance. Three years ago when the balance in the reserve fund amounted to about 18½ crores it seemed that a sufficient fund had been accumulated to tide the railways over even a series of 3 or 4 years of bad trade. But what we have had to face during the last two years, and must continue to face in the coming year, is something much more serious than an ordinary trade depression, namely, a catastrophic decline in prices accompanied by the greatest slump in trade which the world has yet seen. It is impossible for the railways of India, or for any other commercial undertaking, to plan its financial organisation on lines which will provide adequate security against conditions of this kind. Such emergencies have to be faced as they arise, and measures taken to meet the immediate exigencies of the moment. They cannot be planned out in advance.

15. On the revenue side we have endeavoured to alleviate our difficulties by making certain increases in rates and fares, where it seemed, likely that by this means additional income could be obtained. The increases made have been mainly in connection with coaching traffic, including both passenger fares and parcel rates, but about six weeks ago a surcharge of 15 per cent. was imposed on coal freights apart from shipment and bunker coal, and this is by far the most important change in goods rates. I refer especially to this increase, because I should have been most unwilling to agree to it, had the financial position of the railways been less serious than it is. I have long held the view that it is in the interests of the railways to keep coal freights at the lowest level commercially possible, because cheap coal is essential to industrial development, and industrial development means increased traffic for the railways. But on this occasion circumstances left no alternative. It could not be doubted that a higher charge, to the extent imposed, could in fact be realised without diminishing traffic, and even with the addition made, our coal freights still remain at a very low level.

16. In my budget speech last year I explained my view that no solution of our difficulties was to be found in any general increase in the level of freights and fares, and all that has occurred since then has strengthened the conviction which I then formed. Conditions being what they are, and the root cause of all our difficulties being the lack of purchasing power of the community as a whole, any general increase in freights and fares would defeat its own object. The subject which has engaged my own attention during the last year has been rather the converse question whether we might not secure increased revenue from a reduction in freights on certain commodities owing to the expansion in the volume of traffic which might follow. In particular, in accordance with the undertaking which I gave in my budget speech last year, the question of cotton freights was specially examined last autumn and was discussed with the Agents of the lines principally concerned. But I have not yet been able to satisfy myself that a freight reduction in any class of agricultural produce could be effected without a substantial loss of earnings, and as things stand to-day, such a loss could not be faced.

The sole experiment we have made in this direction, namely, the reduction in the wheat freight to Karachi which was made in July last, was not so successful as to encourage us to undertake further experiments of the same kind. Owing to changes which took place shortly afterwards in the level of prices within and outside India, the export of wheat became impossible, and no increase in the volume of traffic followed, but merely a diversion of trade within India from one route to another involving an appreciable loss of revenue to the railways.

17. The question of cotton freights, as I have already said, received special attention, and had prices remained at the level which they touched at the beginning of September last, there was great reason to apprehend that the existing level of freights could not be maintained, since it was becoming doubtful whether, without a reduction, the crop would move. The departure from the gold standard, however, in that month brought about an immediate rise in cotton prices, and this tendency became subsequently still more accentuated owing to an unexpected shortage in the cotton crop, especially in the Central Provinces and Berar. With prices as they now stand, Government are satisfied that there is no danger that the cotton crop will not move, and no adequate grounds have been established for the reduction in freight. The general question, however, is one which requires constant and close observation, and I have personally drawn the attention of the Agents of the principal lines to the necessity of seeing that the matter is not overlooked.

18. Throughout the year the one subject on which the time and energies of every one connected with the Railway Department has been concentrated has been Retrenchment. Into the details of the subject I will not enter now, for Honourable Members will find full particulars of the action taken in order to bring down expenditure in the Railway Board's memorandum, and in the special memorandum which has been prepared to show the action taken on the report of the Retrenchment Sub-Committee, and no doubt I shall have opportunities of dealing with the subject when the cuts are moved. In the main, costs have been reduced not by any

spectacular curtailment of activities, but by the aggregation of an immense number of small economies in every branch of the administration. This is an aspect of the case to which I drew special attention last year, and I need not dilate upon it again. I should like, however, to take this opportunity of acknowledging the very valuable services of the Railway Retrenchment Sub-Committee and to express my appreciation of the assistance we have obtained from their recommendations. To a very large extent we have found it possible to take action on the lines suggested, and where we have found it impossible to go quite so far as the Committee wished, we have given their views the most careful consideration before departing from them.

19. One of the recommendations of the Sub-Committee was the appointment of an expert Committee to go further into the question. That was a recommendation which I welcomed, for I am convinced that the railways of India have everything to gain and nothing to lose from a review of their practices and methods by experts with railway experience in other countries. We took all steps possible to bring about the constitution of such a Committee which would visit India during the current cold weather. We were disappointed, however, to find that the services of the experts whom we hoped to obtain could not be secured, and we were driven to the conclusion that the appointment of the Committee must be postponed. The object aimed at in the appointment of such a Committee is of course something much more far-reaching than the mere enforcement of economy in the ordinary sense, for it may involve very considerable reorganisation of methods, and for this purpose it is necessary that the qualifications of the members should be of the highest kind. It is my earnest hope that it will be possible to arrange for the appointment of such a Committee next cold weather, so that our methods of working may be reviewed by those who can speak with authority and from their knowledge of what is done elsewhere.

20. The question may be asked—what is to be the future financial position of the Indian Railways and how are they to emerge from the very difficult position in which they now stand? These are questions with far-reaching implications

and easier to ask than to answer, but one thing at least is certain, that since the crisis was brought about not by any circumstances peculiar to India but by economic conditions extending over the whole world, a permanent solution of the problem can be achieved only on a worldwide scale. The various countries in the world are now so closely knit together that conditions in any one country have immediate and far-reaching effects on all other countries. It would take me far beyond my proper sphere to enter into any analysis of the world conditions to which I have referred, but this perhaps may be said that, if the statesmen of the world fail to find a solution of the difficulties with which they are faced, the financial position of the Indian Railways is merely one very small item in a long list of commercial undertakings of all sorts whose very existence will be threatened.

21. This is the last occasion, Mr. President, on which I shall have the honour of submitting the Railway Budget for the consideration of this House. When I look back on the series of speeches I have delivered, I am somewhat ashamed at the prolixity with which at times I have spoken. On this occasion I have striven to be more concise, but I cannot close without paying a special tribute to all those with whom I have been associated during the last five years in the administration of the Railways of India. To all of them I owe a very deep debt, but I shall name only two, and the first is the Financial Commissioner. Sir Alan Parsons is about to quit these benches and to transfer himself from the Railway Department and the Legislative Assembly to the Finance Department and the Council of State. I sometimes wonder whether in the dignified repose—the *otium cum dignitate*—which we naturally associate with the proceedings of the Upper House he will not sometimes look back with regret on the long series of supplementary questions with which he has had at times to grapple in this House and the genial Parliamentary ferocities with which Honourable Members opposite sometimes enliven our discussions. I do not know how long they will linger in his memory, but in my own they are already tinged with the tender hues of regret, as of 'old unhappy, far off things and battles long ago'. But whatever I may

remember, I shall not forget the days I have spent with a very faithful administrator and a very loyal colleague. It is a great satisfaction to me to know that he will have in Mr. Rau a worthy successor who has already proved his capacity.

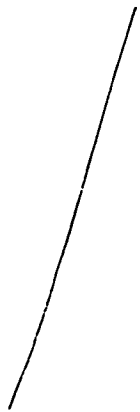
22. The second of my associates whom I desire to name is the Chief Commissioner, Mr. Russell. To him has fallen what is perhaps the most difficut task of all, namely, to guide and administer the Railways during the era of retrenchment. It is one thing to take over charge of a great commercial organisation at the beginning of a boom when money is plentiful, new schemes can be initiated and each scheme in turn seems to lead to satisfactory results, and it is another thing—and here I speak from personal experience—to take charge of such an organisation at a time when the period of prosperity has passed, or is passing, and each month seems gloomier than that which preceded it. In my first budget speech I paid my tribute to the work which had been done by Sir Clement Hindley, and I desire now to acknowledge the value of the services Mr. Russell has been able to render at a time not of success and prosperity but of gloom and depression. Retrenchment on the Railways spells discouragement on every side, the abandonment of deeply cherished hopes and ambitions—a construction programme reduced almost to negligible proportions, the indefinite postponement of all schemes of improvement, whether in traffic working, in the provision of increased amenities for the travelling public, or in improvements of the condition of the lower paid staff. It has often seemed to me as if all the work which between 1922 and 1929 was devoted to the improvement of the Railway administration of India was being pulled to pieces and scrapped, and when that is the case, to avoid discouragement is not easy. It became necessary, as the trade depression intensified, to inflict real and serious hardship on all classes of railway servants, whether in the form of reductions in pay or reductions in establishment involving many discharges. Nor was it only the immediate loss which the staff had to apprehend, but also the curtailment of prospects in the future, for in every grade the number of appointments has been cut down, and in many cases hopes of promotion have been

indefinitely postponed. It is in work of this kind that Mr. Russell and I have been engaged during the past year, a more unwelcome task I cannot imagine.

23. On this subject I am only going to say two things more. If you think of going out to shoot tigers, Mr. Russell is a good man to have as a companion, for if a cool head and an undaunted heart are what you want, he will see you through. The second thing I wish to say is this. If we at headquarters have had an unpleasant time but have striven to meet the crisis in the only way it can be met, what about the great body of railway servants throughout India whose lives from day to day have been profoundly affected by the policy of retrenchment—how have they met the crisis? The answer to that question can be given quite shortly and simply. From the highest ranks to the lowest they have met the emergency in the spirit of loyalty and service, carrying out the policy which circumstances have imposed upon us with unflinching resolution, and frank acceptance of what is inevitable, however unwelcome. If I did not pay my tribute to the way in which the great body of railway servants throughout India have passed through these critical times, I should indeed be unworthy to fill the post which I have held for the last five years. That honour and that trust are now to pass to other shoulders. But so far as I am concerned, I have no doubt at all as to the future of the Indian Railways. We cannot indeed control world conditions, and with other countries we may be involved in a common catastrophe. But in so far as our difficulties can be combatted by our own resources, I have complete confidence that so long as our staff are imbued with the spirit they have shown during the last two years, every difficulty will be met and every obstacle overcome until the return of prosperity enables us to resume that active policy of development on which India's economic future so largely depends.

FINANCIAL STATISTICS.

NOTE ISSUE—	Rs.
Total amount of Notes in circulation on the 31st December 1931	1,79,30,31,343
Total Rs.	1,79,30,31,343



RESERVE—		
Coin and Bullion—		
In India—		Rs.
Silver Coin		1,15,04,41,687
Gold Bullion		4,56,46,852
Silver Bullion		7,94,43,426
In England—		
Gold and Silver Bullion		*Nil.*
In His Majesty's Dominions—Gold Bullion...		*Nil.*
In transit between India, England and His Majesty's Dominions—		
Gold and Silver Bullion		*Nil.*
Total Coin and Bullion ...		1,27,55,30,465
Securities—(Purchase Price)—		
In India of the nominal value of Rs. 51,46,75,200		49,25,00,878
In England		*Nil.*
Total Securities ...		49,25,00,878
Grand Total of Reserve ...		1,76,80,31,343
Internal Bills of Exchange held on account of Government under Section 20 of the Indian Paper Currency Act, 1923... ...		2,50,00,000
Total Rs.		1,79,30,31,343

BALANCE OF THE GOLD STANDARD RESERVE on 31st December 1931 in England amounted to	£ 40,000,000		£
		Gold { In England	2,152,331
		Gold { In India	27,676,200
		Cash at short notice at the Bank of England	3,220
		British Treasury Bills	7,796,448
		Other British and Dominion Government Securities	2,371,803
Total	£ 40,000,000	Total	£ 40,000,000

BALANCE HELD IN CASH IN THE DISTRICT TREASURIES of the Government of India and at the credit of Government in the Imperial Bank of India on 31st December		
	1926	Rs. 8,78,68,000
" " " " " " "	1927	" 7,04,00,000
" " " " " " "	1928	" 7,78,00,000
" " " " " " "	1929	" 7,45,00,000
" " " " " " "	1930	" 9,28,14,000
" " " " " " "	1931	" 10,08,27,000

COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints)—	Official year 1928-29.	Official year 1929-30	Official year 1930-31
Whole Rupees and Small Coins	Rs. 52,66,573	Rs. 1,80,000	Rs. 18,28,582

NET PROFIT ON COINAGE for the year ending 31st December 1931 ... Rs. *Nil.*

AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March		Rs.
	1927	8,45,20,400
" " " " " " " " "	1928	8,72,74,700
" " " " " " " " "	1929	8,71,37,375
" " " " " " " " "	1930	8,38,85,150
" " " " " " " " "	1931	8,34,07,650
" " " " " " " " "	1932	8,39,70,250

IMPORT AND EXPORT TRADE OF BRITISH INDIA.

STATEMENT showing the Annual Value of the Import and Export Trade of British India and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Year ending 31st March.	Imports.			Exports		
			Merchandise.	Treasure.	Total Merchandise and Treasure.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1877 ...	7320	1877 ...	37,44,06,308	11,43,61,197	48,87,67,505	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8217	1878 ...	41,46,41,851	17,35,54,596	58,81,96,447	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8494	1879 ...	37,80,09,835	7,05,67,486	44,85,77,321	60,93,68,769	3,98,22,283	64,91,91,052
1880 ...	9162	1880 ...	41,17,25,671	11,65,48,948	52,82,74,619	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9890	1881 ...	53,08,68,074	8,99,72,139	62,08,40,213	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10149	1882 ...	49,11,38,734	11,32,27,804	60,43,56,528	81,96,64,102	1,09,97,468	83,06,61,570
1883 ...	10458	1883 ...	52,09,86,720	13,45,33,642	65,55,20,362	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11621	1884 ...	55,29,89,907	12,87,79,633	68,17,69,540	88,07,64,315	1,00,84,937	89,08,49,252
1885 ...	12283	1885 ...	55,70,16,804	13,88,81,918	69,58,98,722	83,17,01,507	1,96,89,796	85,13,91,302
1886 ...	12892	1886 ...	55,65,19,552	15,46,70,808	71,11,90,360	83,86,11,693	1,10,82,310	84,96,94,003
1887 ...	14103	1887 ...	61,81,19,608	11,04,83,224	72,86,02,832	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14576	1888 ...	65,00,45,881	13,81,25,456	78,81,71,337	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15887	1889 ...	69,43,77,531	13,84,49,249	83,28,26,780	97,06,02,386	1,78,43,819	98,84,46,205
1890 ..	16401	1890 ...	69,19,93,762	17,45,45,037	86,65,38,799	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17308	1891 ...	71,97,57,754	21,93,44,876	93,91,02,630	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17815	1892 ...	69,42,75,659	14,72,26,621	84,15,02,280	1,08,17,79,873	3,28,66,858	1,11,46,46,731
1893 ...	18504	1893 ...	66,27,86,222	17,00,98,101	83,28,84,323	1,06,57,46,715	6,95,89,287	1,13,53,35,962
1894 ...	18900	1894 ...	77,02,60,944	18,46,12,564	95,48,73,508	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19517	1895 ..	73,51,65,042	9,58,12,084	83,09,77,126	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20254	1896 ...	72,93,61,344	13,36,79,854	86,30,41,198	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21115	1897 ...	76,21,58,352	13,08,45,635	89,30,03,987	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22040	1898 ...	73,63,43,159	20,53,06,170	94,16,49,329	97,63,51,802	7,14,86,470	1,04,78,38,272

1899 ...	23528	1899 ...	72,11,07,161	17,89,56,127	90,00,63,238	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	34752	1900 ...	75,39,44,785	20,97,36,851	96,27,81,636	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25363	1901 ...	80,89,40,873	24,57,61,818	1,05,47,02,691	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	35931	1902 ...	88,74,24,199	20,87,13,352	1,09,61,37,551	1,24,52,48,571	11,47,06,603	1,35,99,55,174
1903 ...	36956	1903 ...	85,86,60,829	25,31,83,178	1,11,18,44,007	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1904 ...	92,59,22,723	38,52,61,072	1,31,11,83,795	1,53,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1905 ...	1,04,41,27,454	39,50,81,750	1,43,92,09,204	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1906 ...	1,12,07,09,832	31,65,14,488	1,43,72,24,260	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	30010	1907 ...	1,17,34,15,294	44,57,98,114	1,61,82,13,408	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1908 ...	1,36,53,80,164	42,28,44,977	1,78,82,25,141	1,77,37,29,392	5,44,85,001	1,82,82,14,393
1909 ..	31490	1909 ...	1,28,77,81,788	22,74,41,677	1,51,52,23,465	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1910 ...	1,22,64,97,224	37,52,34,734	1,60,17,31,958	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1911 ...	1,33,70,57,458	39,77,85,730	1,73,47,93,188	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33484	1912 ...	1,44,05,54,383	53,47,08,480	1,97,52,62,863	2,37,98,82,325	10,37,39,063	2,38,36,21,388
1913 ...	34656	1913 ...	1,66,62,96,807	61,83,17,536	2,28,46,14,343	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1914 ...	1,91,30,79,586	43,43,96,503	2,34,74,76,089	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1915 ...	1,44,93,07,207	21,80,83,236	1,66,73,90,443	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915-16.	35833	1916 ...	1,38,16,93,032	11,94,62,390	1,50,11,55,422	1,99,48,03,975	8,22,57,819	2,07,70,61,794
*1916-17.	36286	1917 ...	1,60,24,89,599	37,71,08,121	1,97,95,97,720	2,47,31,10,343	6,29,72,057	2,53,60,82,400
*1917-18.	36333	1918 ...	1,64,35,48,949	†.....	†.....	2,44,89,45,219	†.....	†.....
*1918-19.	36616	1919 ...	1,88,56,24,317	71,36,55,075	2,59,92,79,392	2,55,32,02,610	9,01,03,571	2,64,33,06,181
*1919-20.	36735	1920 ...	2,31,70,24,425	78,23,88,554	2,99,94,12,979	3,32,75,78,755	13,67,97,719	3,46,43,76,474
*1920-21.	37029	1921 ...	3,47,13,53,122	34,76,34,962	3,81,89,87,084	2,67,64,36,175	26,17,12,640	2,93,81,48,815
*1931-22.	37266	1922 ...	2,82,59,75,463	31,29,90,536	3,13,89,65,979	2,48,65,76,106	19,06,73,144	2,67,72,49,250
*1922-23.	37618	1923 ...	2,46,19,24,109	63,57,96,096	3,09,77,20,205	3,16,07,16,915	3,01,71,845	3,19,08,88,760
*1923-24.	38039	1924 ...	2,37,18,32,279	53,20,40,566	2,90,38,72,845	3,63,37,63,664	3,67,32,510	3,67,04,96,174
*1924-25	38370	1925 ...	2,53,36,36,608	99,19,84,927	3,52,56,21,595	4,00,24,27,531	5,16,81,392	4,05,41,08,923
*1925-26.	38619	1926 ...	2,36,00,12,595	55,48,77,580	2,91,48,90,175	3,86,81,21,842	3,83,91,668	3,90,65,13,510
*1926-27.	39018	1927 ...	2,40,81,84,303	41,53,20,573	2,82,35,04,876	3,11,05,04,300	2,21,13,404	3,13,26,17,704
*1927-28.	39048	1928 ...	2,61,53,40,569	34,89,52,529	2,96,42,94,098	3,30,26,37,283	3,13,60,896	3,33,39,98,179
*1928-29.	40330	1929 ...	2,63,39,79,360	37,29,42,646	3,00,69,22,006	3,39,15,06,656	6,35,31,454	3,45,50,38,110
*1929-30.	41723	1930 ...	2,49,70,74,490	27,83,19,584	2,77,53,94,074	3,18,98,97,089	5,14,33,004	3,24,13,30,093
*1930-31.	42281	1931 ...	1,73,09,08,307	26,86,34,573	1,99,95,42,680	2,26,50,31,864	4,00,08,598	2,30,50,30,462

*Official year ending 31st March. † Figures not available.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1925-1926 *to* 1930-1931.

—	1925-1926.	1926-1927.	1927-1928.	1928-1929.	1929-1930.	1930-1931.
IMPORTS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Merchandise, Private.						
Bengal	80,09,35,553	81,67,60,738	86,40,90,570	89,00,88,734	83,87,64,794	51,20,96,789
Bombay	78,98,88,548	76,87,78,634	86,38,78,494	84,13,53,914	82,65,31,263	56,93,80,038
Sind	25,58,84,262	28,04,67,511	26,40,89,840	31,52,52,312	26,47,61,249	19,48,04,711
Madras	18,84,62,964	21,25,88,541	24,56,50,871	27,59,30,003	26,87,74,314	20,70,46,969
Burma	22,66,06,634	23,36,17,762	26,07,56,495	21,04,34,778	21,41,37,721	16,48,90,731
Total ...	2,26,17,77,961	2,31,22,08,176	2,49,84,66,270	2,53,30,59,741	2,40,79,69,341	1,64,82,19,238
Ditto Government Stores	9,82,34,634	9,59,76,127	11,68,74,299	10,09,19,619	8,91,05,149	8,26,89,069
Total Merchandise ...	2,36,00,12,595	2,40,81,84,303	2,61,53,40,569	2,63,39,79,360	2,49,70,74,490	1,73,09,08,307
Treasure, Private.						
Bengal	3,73,72,845	5,85,96,931	3,89,93,399	4,76,07,338	3,65,74,287	4,19,45,115
Bombay	51,00,98,965	34,98,07,254	27,85,00,898	24,44,56,447	18,63,02,984	17,91,44,927
Sind	37,71,560	18,29,777	15,07,255	22,47,759	42 67,418	38,60,301
Madras	8,24,219	17,50,249	2,68,27,663	7,71,23,851	4,77,11,409	4,09,77,884
Burma	19,63,832	11,61,668	23,31,318	15,05,957	28,19,831	26,23,109
Total ...	55,40,31,421	41,31,45,879	34,81,60,468	37,29,40,842	27,76,75,929	26,85,51,296
Ditto Government	8,46,159	21,74,694	7,93,061	1,804	6,43,655	83,077
Total Treasure ...	55,48,77,580	41,53,20,573	34,89,53,529	37,29,42,646	27,83,19,584	26,86,34,373
Grand Total of Imports ...	2,91,48,90,175	2,82,35,04,876	2,96,42,94,098	3,00,69,22,006	2,77 53,94,074	1,99,95,42,680

EXPORTS—						
20 Merchandise, Private.						
Foreign Goods.						
Bengal	57,30,511	56,52,595	71,23,810	59,97,672	56,16,427	43,17,090
Bombay	7,57,85,191	5,37,44,532	6,93,85,784	5,02,42,831	4,52,10,018	3,23,21,172
Sind	1,86,43,960	1,67,69,395	1,39,48,036	1,77,73,194	1,66,71,547	1,10,48,710
Madras	32,30,017	29,27,161	38,11,360	29,43,641	28,78,293	27,12,109
Burma	14,58,597	10,03,876	11,09,777	13,75,553	8,92,377	10,46,234
Total ...	10,48,48,276	8,00,97,559	9,53,77,767	7,83,32,891	7,12,68,662	5,14,40,315
Indian Produce and Manufactures.						
Bengal	1,52,77,27,295	1,34,07,99,375	1,46,37,42,087	1,44,31,32,595	1,33,11,25,981	86,31,75,277
Bihar and Orissa	.....	59,759	.....	27,550	12,540	35,962
Bombay	94,73,80,882	65,21,61,530	60,23,69,058	78,69,93,575	69,70,96,113	53,92,13,753
Sind	34,93,77,419	24,76,29,663	27,18,67,431	27,24,63,187	23,85,59,629	16,96,80,056
Madras	43,69,07,957	37,71,06,592	43,89,35,855	46,29,50,419	44,72,27,190	32,00,75,147
Burma	42,70,27,647	39,66,01,365	41,46,20,935	33,57,11,460	39,40,33,747	32,17,46,163
Total ...	3,74,84,21,200	3,01,43,58,284	3,19,15,35,366	3,30,12,78,786	3,10,80,55,200	2,20,49,26,338

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1925-26 *to* 1930-31—(continued).

—	1925-1926.	1926-1927.	1927-1928.	1928-1929.	1929-1930.	1930-1931.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Fgn. and Ind. M'dise exported Private						
Bengal	1,53,34,57,806	1,34,64,51,970	1,47,08,64,897	1,44,91,30,267	1,33,67,42,408	86,74,92,867
Bihar and Orissa	... ..	59,759	.....	27,550	12,540	25,962
Bombay	1,07,31,66,073	70,59,06,062	67,17,54,842	83,72,36,406	74,23,06,131	56,25,34,905
Sind	36,80,21,379	26,43,99,058	28,58,15,467	29,02,36,381	25,52,31,176	18,07,22,766
Madras	44,01,37,974	38,00,33,753	44,27,47,215	46,58,94,060	45,01,05,483	32,27,87,256
Burma	48,84,86,244	39,76,05,241	41,57,30,712	33,70,87,013	39,49,26,124	33,27,92,397
Total ...	3,85,32,69,476	3,09,44,55,843	3,28,69,13,133	3,37,96,11,677	3,17,93,23,862	2,25,63,66,653
Ditto Government Stores	1,48,52,366	1,60,48,457	1,57,24,150	1,18,94,979	1,05,73,227	86,55,211
Total Merchandise ...	3,86,81,21,842	3,11,05,04,300	3,30,26,37,283	3,39,15,06,656	3,18,98,97,089	2,26,50,21,864
Treasure, Private.						
Bengal	42,325	1,417	2,77,000	1,58,339	3,875	2,497
Bombay	3,19,58,777	1,50,46,405	2,41,19,331	2,57,10,915	1,28,86,958	2,24,41,712
Sind	14,95,150	10,17,603	13,55,450	17,20,150	21,05,500	11,25,035
Madras	3,19,603	33,78,960	91,999	4,09,931	5,46,367	6,92,941
Burma	13,52,213	5,90,894	4,05,909	13,20,545	1,44,454	10,000
Total ...	3,51,68,068	2,00,35,279	2,62,49,689	2,93,10,880	1,56,87,154	2,42,72,185
Ditto Government	32,23,600	20,78,125	51,11,207	3,42,20,574	3,57,45,850	1,57,36,413
Total Treasure ...	3,83,91,668	2,21,13,404	3,13,60,896	6,35,31,454	5,14,33,004	4,00,08,598
Grand Total of Exports ...	3,90,65,13,510	3,13,26,17,704	3,33,39,98,179	3,45,50,38,110	3,24,13,30,093	2,30,50,30,462

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1905.

Year ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1905	113,474	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,639	297,889,194
1906	107,675	186,018,348	48,719,629	24,545	42,635,922	132,220	228,654,270	57,163,567	703,006	278,821,792
1907	123,967	222,306,983	60,617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	608,980	241,085,783
1908	120,800	215,698,687	60,862,063	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	234,484,640
1909	141,920	252,992,500	70,993,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910	136,972	250,489,940	68,312,314	45,333	75,678,845	182,305	326,163,785	81,540,946	565,999	228,758,970
1911	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913	97,005	177,239,670	50,527,978	55,071	92,467,657	152,076	269,707,227	67,426,527	518,230	205,207,962
1914	91,887	169,515,937	49,361,518	42,084	72,602,270	133,921	242,118,207	60,529,552	437,159	173,172,958
1915	108,956	199,968,079	58,350,926	61,046	103,038,333	170,001	303,006,412	76,751,603	471,395	186,585,698
1916	175,923	248,326,445	70,956,464	82,818	139,616,532	258,741	387,942,977	96,985,744	410,972	162,627,300
1917	111,845	176,934,869	46,119,953	86,909	148,290,803	198,754	325,225,672	81,306,418	373,187	147,167,260
1918	94,071	153,463,774	40,025,958	71,421	126,063,308	165,495	279,527,082	69,881,770	193,275	75,599,059
1919	132,112	219,343,388	56,536,165	116,313	202,286,577	248,425	421,629,965	105,407,491	372,212	146,832,081
1920	119,552	241,230,910	61,482,868	157,042	120,332,112	306,594	361,563,022	90,390,755	288,778	118,351,962
1921	120,739	212,563,435	55,577,720	99,518	159,572,317	220,257	372,135,782	93,033,945	314,330	124,310,168
1922	158,769	254,292,354	65,928,289	100,581	176,411,422	259,350	430,703,776	107,675,944	267,711	105,122,885
1923	178,381	304,497,408	69,452,982	110,243	180,990,710	288,624	485,488,118	121,372,029	215,036	83,657,151
1924	177,950	320,087,971	75,657,413	103,999	169,055,231	281,949	489,143,202	122,285,800	175,175	67,861,329
1925	133,458	233,217,232	55,688,285	96,447	158,069,128	229,905	391,286,360	97,821,590	176,210	67,892,155
1926	119,331	210,752,239	50,243,116	112,795	180,075,412	232,126	390,827,651	97,706,912	175,863	67,786,883
1927	130,963	229,773,883	55,215,566	118,474	196,438,974	249,437	426,212,857	106,553,214	156,999	60,555,498
1928	100,699	177,282,508	24,777,044	97,936	157,677,505	198,635	334,960,013	83,740,003	102,954	40,816,700
1929	106,748	193,179,168	38,636,833	82,351	147,586,666	189,099	340,765,834	85,191,458	125,577	54,361,428
1930	136,281	241,220,836	48,964,899	75,555	122,465,715	211,836	363,686,551	90,921,637	126,006	50,490,540
1931	192,578	342,651,885	68,686,328	80,346	127,129,785	272,924	469,784,670	117,446,167	142,236	65,666,268

* The weights have been arrived at by dividing the length in yards by 4·00, the average weight of the Grey and Bleached Cloths.

Value of the Imports of Gold and Silver Coin and Bullion into British India during the year ending 31st December 1931.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	49,29,654	...	49,29,654	4,83,77,848	.....	4,83,77,848
France	... ..	.. ...	.....	3,68,365	.....	3,68,365
Aden and Dependencies...	15,45,074	.....	15,45,074	15	74,083	74,098
Arabia	30,36,625	.....	30,36,625	5,10,385	.....	5,10,385
Iraq	62,56,285	.....	62,56,285	19,13,231	... ..	19,13,231
Bahrein Islands...	18,70,697	.....	18,70,697	6,62,873	.....	6,62,873
Persia	... ..	.. ...	.....	2,16,981	.....	2,16,981
Maldives	.....	.....	... ..	40	.....	40
Ceylon	31,28,270	.....	31,28,270	87,56,408	.....	87,56,408
Straits Settlements (including Labuan) ...	4,71,606	... ..	4,71,606	18,59,924	.....	18,59,924
Siam	.....	.....	.....	6,58,648	.....	6,58,648

China	2,00,103	.....	2,00,103	64,29,412	.....	64,29,412
Cape of Good Hope	67,813	... ..	67,813	.....	.....	.....
Natal	39,65,583	.....	39,65,583	7,86,958	.....	7,86,958
Africa East	1,91,328	.....	1,91,328	3,032	.....	3,032
Anglo-Egyptian Sudan	71,610	.....	71,610	28	...	28
Mauritius and Dependencies	.....	.....	.....	19,33,500	.....	19,33,500
United States of America	.....	.....	.....	1,46,08,696	.. ...	1,46,08,696
Australia and New Zealand	60,24,641	... ..	60,24,641	73,27,690	... ..	73,27,690
Total ...	3,17,59,289	.....	3,17,59,289	9,43,64,034	74,083	9,44,38,117

Value of the Exports of Gold and Silver Coin and Bullion from British India during the year ending 31st December 1931.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	26,44,84,080	...	26,44,84,080	3,56,351	2,44,51,845	2,48,08,196
Netherlands	3,21,79,425	...	3,21,79,425	.....	.....	.....
Belgium	1,70,401	...	1,70,401	.....	.....	.....
France	1,65,70,712	...	1,65,70,712	.....	.....	.....
Aden and Dependencies	.....	...	.....	2,074	.....	2,074
Arabia	2,172	...	2,172	4,53,105	.....	4,53,105
Iraq	.....	..	.....	16,05,680	.....	16,05,680
Bahrein Island	.....	...	.....	7,43,000	.....	7,43,000
Persia	.....		.....	11,950	.....	11,950
Ceylon	358	...	358	449	.....	449
Straits Settlements (including) Labuan ...	56,500	...	56,500	67,245	...	67,245
Federated Malay States	.....	...	.....	5,000	.....	5,000
Java	2,73,750	...	2,73,750	1,443	.....	1,443
Siam	.....	...	.....	16,000	...	16,000
China	16,250	...	16,250	99,41,804	.....	99,41,804
Japan	1,54,219	...	1,54,219	.....	.....	...
Africa, East	.....	...	.....	7,00,000	.....	7,00,000
Mauritius and Dependencies	667	..	667	.....	...	.....
United States of America	6,09,74,317	...	6,09,74,317	.....	.....	.....
Total ...	37,48,82,851	...	37,48,82,851	1,39,04,101	2,44,51,845	3,83,55,946

Total Imports of Treasure on Private Account from Foreign Countries and Indian Ports into Bombay during the year 1931. (*From 1st January to 31st December.*)

From	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	45,44,179	1,59,031	....	3,53,25,602	.....	3,696	....
Continent of Europe ..	....	....	....	53,783	.....	.....	....
United States of America ..	....	....	....	1,43,12,749	....	....	....
Australia	.....	2,03,905	....	8,80,109	....	.....	...
Aden	1,06,377	14,36,634	1,989	....	....	15	....
Egypt	22,982	22,325	.....	....	.....	....	....
China	.....	95,705	.....	31,95,346	2,610	.....	....
Straits	1,88,352	....	.....	6,52,796	.....	.....	.....
Persian Gulf Ports	....	....	....	.....	....	33,718	....
Iraq	58,56,485	94,240	1,93,541	.....	11,404	19,00,000	.....
Arabian and Red Sea Ports..	24,20,921	21,51,317	2,14,812	27,081	.....	4,36,477	2,574
African Ports	1,09,949	14,00,225	324	7,38,264	.....	.....	2,404
Bangkok	.....	.....	....	....	....	6,58,648	....
Mauritius	.....	.....	....	....	.....	18,33,500	.....
Indian Ports	1,03,127	500	1,300	1,32,998	19,619	16,521	2,47,124
Total ..	1,33,52,372	55,63,882	4,11,966	5,56,18,228	33,633	48,82,575	2,52,102

Total Exports of Treasure on Private Account to Foreign Countries and other Indian Ports from Bombay during the year 1931. (*From 1st January to 31st December.*)

To	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	35,43,71,242	52,23,476	25,647	3,38,077	...	...	...
Continent of Europe	3,64,75,460	1,14,71,596	...	...	...	...	...
United States of America	5,88,99,517	18,00,557	38,309	...	...	...	...
Aden	...	...	...	...	...	...	1,320
China	...	...	...	99,56,986	2,900	...	...
Straits	...	...	...	...	745	...	...
Iraq	...	...	...	...	...	10,55,680	...
Arabian Ports...	980	...	...	5,006	...	7,65,000	986
African Ports	...	...	...	...	...	7,00,000	...
Java	...	...	...	...	1,576	...	...
Mauritius	...	667	...	...	...	...	...
Bangkok	...	...	...	...	...	16,000	...
Indian Ports	..	...	...	7,75,578	..	...	...
Total ..	34,97,47,199	1 84,96,296	63,856	1,10,75,647	5,221	25,36,680	2,306

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted).

Year ending 30th June.	Receipts.	EXPORTS TO			Mill Consumption.	Total.
		Europe	Elsewhere.	Total.		
1864 ...	...	867	3	870	American War. In '63 & '64 Bombay imported cotton from China.	
1865 ...	...	1,065	1	1,066		
1866 ...	...	1,187	14	1,201	42	1,243
1867 ...	...	1,277	5	1,282	46	1,328
1868 ...	...	1,030	48	1,078	47	1,125
1869 ...	...	1,225	56	1,281	48	1,329
1870 ...	...	1,115	50	1,165	49	1,214
1871 ...	...	967	39	1,006	50	1,056
1872 ...	1,085	1,002	48	1,050	52	1,102
1873 ...	1,151	1,079	34	1,113	53	1,166
1874 ...	978	917	34	951	67	1,018
1875 ...	1,311	1,192	25	1,217	83	1,300
1876 ...	1,345	1,285	20	1,305	135	1,440
1877 ...	1,073	980	35	1,015	147	1,162
1878 ...	1,141	920	38	958	161	1,119
1879 ...	961	800	46	846	204	1,050
1880 ...	882	652	64	716	181	897
1881 ...	1,171	874	34	908	220	1,128
1882 ...	1,882	1,521	87	1,608	277	1,885
1883 ...	1,770	1,335	95	1,430	318	1,748
1884 ...	1,759	1,295	100	1,395	348	1,743
1885 ...	1,139	791	70	861	392	1,253
1886 ...	1,480	1,009	61	1,070	391	1,461
1887 ...	1,703	1,147	40	1,187	454	1,641
1888 ...	1,472	893	58	951	500	1,451
1889 ...	1,851	1,286	46	1,332	565	1,897
1890 ...	2,285	1,488	71	1,559	636	2,195
1891 ...	2,020	1,070	107	1,177	762	1,939
1892 ...	1,770	905	202	1,107	728	1,835
1893 ...	1,788	816	169	985	724	1,709
1894 ...	1,769	908	159	1,067	731	1,798
1895 ...	1,540	525	143	668	816	1,488
1896 ...	2,151	800	346	1,146	849	1,995
1897 ...	1,612	603	405	1,008	703	1,711
1898 ...	1,730	424	409	833	817	1,650
1899 ...	2,033	578	520	1,098	951	2,049
1900 ...	988	117	444	561	745	1,306
1901 ...	1,896	620	340	960	696	1,656
1902 ...	2,142	525	732	1,257	987	2,244
1903 ...	2,454	921	349	1,270	986	2,256
1904 ...	2,151	1,036	423	1,459	973	2,432
1905 ...	2,609	384	664	1,048	1,072	2,120
1906 ...	2,663	1,017	477	1,494	1,141	2,635
1907 ...	2,949	1,169	747	1,916	1,115	3,031
1908 ...	2,128	781	454	1,185	1,079	2,264
1909 ...	2,166	643	723	1,366	1,099	2,465
1910 ...	3,152	1,054	968	2,022	984	3,006
1911 ...	2,467	1,014	668	1,682	953	2,635
1912 ...	2,540	383	923	1,306	1,078	2,384

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.
In thousands of Bales (000's omitted).

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	* 1,072	2,659
1914	3,733	6	3,739	1,301	1,215	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,131	2,765
1918	3,279	27	3,306	293	1,213	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	24	2,232	957	3,189
1921	2,786	116	2,902	494	1,381	26	1,901	1,061	2,962
1922	3,383	109	3,492	645	1,896	53	2,593	1,074	3,667
1923	3,611	61	3,672	851	2,086	53	2,990	1,060	4,050
1924	3,227	93	3,320	1,104	1,558	53	2,715	821	3,536
1925	3,573	95	3,668	713	2,021	33	2,767	995	3,762
1926	3,208	127	3,335	552	1,274	26	2,452	778	3,230
1927	2,692	474	3,166	419	1,539	27	1,985	995	2,980
1928	3,235	189	3,424	798	1,391	34	2,223	569	2,792
1929	3,233	123	3,356	906	1,796	61	2,763	631	3,394
1930	3,317	163	3,480	946	1,647	63	2,656	877	3,533
1931	2,933	470	3,403	599	1,903	27	2,529	839	3,368

N.B.—As noted in the Chamber's Report for 1918, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case.

* Year ending 30th June.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS.

Quantities and Value of the principal articles imported in the years ending 31st March 1929, 1930 and 1931.

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	7,027	8,765	7,777	35,70,699	32,41,974	20,85,548
Apparel—(excluding Hosiery, Boots and Shoes)						
Apparel including Drapery, Uniforms and Accoutrements ... ... value.	.....	.....	.....	86,41,220	75,04,180	49,56,913
Gold and Silver Thread ... ... „	.....	.....	.....	33,36,219	36,99,035	20,47,165
Hats, Caps, Bonnets and Hatters' ware,	.....	.....	.....	31,80,931	29,43,655	18,54,040
Lametta ... ... lbs.	645,723	482,150	465,386	10,49,735	7,13,561	6,27,686
Second-hand Clothing ... ...value.	.....	.....	.....	17,28,387	19,25,167	11,88,949
Water-proofed Clothing ... ... „	.....	.....	.....	3,62,571	3,38,132	1,38,017
Arms, Ammunition and Military Stores :—						
Cartridge Cases—						
Filled shot Gun Cartridges ... No.	13,844,538	15,570,011	13,094,596	10,07,152	11,19,018	9,31,279
Filled Rifle and other Cartridges. „	5,863,596	5,906,614	5,039,470	8,15,490	3,86,542	2,89 809
Empty ... ... „	1,374,956	1,128,395	1,106,820	47,466	38,711	36,237

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*continued.*

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Explosives—						
Blasting fuse ... No. of coils	2,466,332	2,434,806	2,051,855	6,95,013	6,11,091	5,60,969
or lbs.	789,209	690,244	596,014			
Blasting Gelatine ... ... lbs.	418,750	395,300	304,250	3,58,167	3,55,765	2,59,912
Dynamite ... ... ,,	413,800	486,550	337,000	3,39,071	4,43,067	2,63,700
Gelatine dynamite ... .. ,,	998,700	922,500	987,000	9,08,112	8,93,371	8,34,691
Other Nitro compound explosives ,,	83,000	70,000	70,000	54,847	41,093	41,093
Detonators ... ... No.	7,130,887	7,388,606	6,853,571	2,17,963	2,29,772	2,22,479
Other sorts ... ... lbs.	173,977	388,712	317,211	95,671	2,37,709	1,72,062
Fire Arms and Parts thereof ... value.	.....	... ..	.....	22,29,287	19,24,764	15,54,047
Gunpowder (Black) ... ... lbs.	54,100	49,315	43,600	58 262	54,336	42,616
,, (Smokeless) ... ... ,,	11,433	14,515	11,275	23,069	24,742	24,117
,, (others) ... ... ,,	24,625	1,925	8,938	13,291	1,363	5,720
Other sorts ... ... value.	.....	....	.....	8,01,396	1,82,690	1,63,111
Art, works of (other than pictures) ... ,,	.....	.....	.....	3,81,180	1,59,228	2,66,394
Asbestos—Raw ... ... cwts.	32	33	... ..	414	263	.....
,, Packing ... ... value.	.....	.....	.. ...	4,53,118	5,74,399	5,15,043
,, other Manufactures ... ... ,,	.....	.....	.....	28,49,819	26,71,430	23,21,440
Baskets and Basketware ... ... ,, ,,	... .	.....	.....	23,941	20,085	27,112

Belting for Machinery:—						
Of Cotton ... ... value.	...	.....	.....	11,59,624	13,32,102	9,01,250
„ Leather ... ... „	.....	.....	.....	35,60,701	39,81,450	28,60,700
„ Other materials including coir ... „	.....	... .	.. ...	35,91,047	37,17,075	26,00,053
Bobbins ... ... „	.....	.....	.....	35,95,642	39,87,933	42,99,080
Books printed and Printed Matters including Maps and Charts ... ... cwts.	35,899	40,222	34,408	66,27,876	71,81,903	60,91,405
Boots and Shoes:—						
Of Canvas with Rubber soles ... pairs.	1,901,050	2,761,488	5,038,897	31,85,701	41,18,073	41,15,320
Of Leather ... ... „	480,134	426,397	278,640	25,55,079	21,40,037	12,94,903
Of other materials ... ... „	938,585	3,553,480	5,607,991	10,73,378	25,28,162	33,94,416
Bristle & Fibre for Brushes & Brooms ... cwts.	651	373	272	34,372	20,160	11,376
Brushes and Brooms ... ... doz.	544,794	608,212	534,539	15,00,971	14,34,349	12,07,485
Building and Engineering Materials, other than of Iron, Steel or Wood:—						
Asphalt ... ... tons.	18,556	30,391	31,928	20,04,528	28,23,638	28,38,030
Bricks ... ... No.	86,237	124,264	21,087	50,394	35,866	4,469
Fire Bricks ... ... „	1,326,485	1,444,756	1,140,308	3,75,077	4,92,358	2,36,858
Cement ... ... tons	127,342	121,307	112,002	67,78,012	63,76,924	55,00,822
Tiles ... ... No.	16,270,171	20,439,231	11,292,787	20,56,651	28,58,708	14,72,749
Chalk and Lime excluding French Chalk .... cwts.	180,178	223,145	159,206	10,31,298	13,56,779	9,45,269
Clay ... ... „	39,652	30,548	25,740	80,709	59,259	53,892
Other kinds ... ... „	29,465	27,411	25,057	79,796	78,576	65,072
	111,056	164,186	108,409	8,70,793	12,18,944	8,26,305
Buttons of all sorts—						
Metal ... ... value.	.....	... ..	.....	10,56,805	10,11,054	6,69,413
Other Sorts ... ... „	.....	.....	.....	22,42,363	18,85,080	11,17,665
Candles of all kinds ... ... lbs.	471,908	606,221	301,567	1,90,310	2,56,171	1,32,970
Canes and Rattans ... ... cwts.	30,282	38,198	3,855	4,44,999	5,50,015	4,74,622
Chalk, French ... ... „	1,176	4,705	1,126	13,171	25,220	10,469
Chemicals:—						
Acids—						
Acetic (Pyroligneous) ... ... cwts.	3,477	3,378	3,285	1,31,715	1,31,645	1,08,901
Carbolic ... ... „	1,006	611	667	37,370	48,032	31,077
Citric ... ... „	451	543	663	65,440	86,216	84,098
Nitric ... ... „	988	2,248	4,406	34,159	62,651	98,826
Oxalic ... ... „	2,365	2,257	2,360	56,183	55,067	56,413

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
					Rs.	Rs.	Rs.
Chemicals—*contd.*							
Acids—*contd.*							
Sulphuric	cwts	4,923	14,105	13,523	62,940	1,08,185	99,893
Tartaric	,,	2,988	2,868	3,293	2,72,060	2,93,474	2,99,713
Other sorts	,,	6,207	10,276	6,778	1,93,447	2,83,710	2,14,859
Alum	,,	49,800	45,483	25,531	3,34,389	3,15,177	1,74,800
Aluminous Sulphates	,,	71,174	72,937	59,250	2,79,004	3,00,298	2,14,338
Ammonia and Salts thereof:—							
Anhydrous	,,	2,190	2,196	2,613	2,46,356	2,38,594	2,80,326
Other sorts	,,	30,639	33,388	26,195	6,67,874	6,77,947	5,75,165
Arsenic and its oxides	,,	2,558	3,114	2,202	1,19,055	1,23,780	1,20,051
Bleaching Materials:—							
Bleaching Powder Calcium hypochlorate, Chloride of Lime	,,	91,030	99,309	119,005	5,79,389	7,05,287	8,93,638
Other sorts	,,	32	601	3,253	714	9,403	1,33,433
Carbide of Calcium	,,	41,626	59,485	52,119	6,40,713	8,93,604	8,47,509
Copperas (Ferrous Sulphate)	,,	4,433	2,649	2,017	19,597	14,044	9,328
Copper Sulphate	,,	21,318	24,348	18,110	4,19,077	4,90,267	3,38,842
Disinfectants—Naphthalene	,,	8,948	11,686	9,165	1,27,193	1,59,234	1,09,958
,, Other sorts	,,	28,698	26,339	28,014	8,70,520	8,29,732	8,20,861
Glycerine	,,	5,553	6,293	6,549	2,73,098	2,86,893	2,76,137
Lead Compounds:—							
Acetate	,,	3,719	3,138	2,463	1,17,256	88,677	66,261
Litharge	,,	729	1,102	263	16,356	25,174	5,896
Other sorts	,,	580	243	408	14,972	11,754	9,959

Magnesium Compounds:—						
Chloride ... ...cwts.	29,449	41,209	33,564	1,16,567	1,34,743	1,07,163
Sulphate ... ... ,,	38,670	60,718	44,599	1,29,460	2,09,345	1,63,681
Other sorts ... ... ,,	4,274	5,686	707	32,000	44,400	10,625
Potassium Compounds—Bichromate .. ,,	5,753	4,997	4,279	1,55,220	1,50,917	1,29,384
,, ,, Chlorate ... ,,	34,799	47,765	37,087	6,22,314	8,31,738	6,67,815
,, ,, Cyanide of Potassium .. ,,	358	342	61	25,805	24,962	8,166
,, ,, Other sorts ... ,,	9,399	9,974	10,970	5,14,895	4,70,472	4,71,658
Soda Compounds—Soda Bicarbonate ... ,,	112,648	121,664	89,350	8,48,793	9,07,391	7,00,086
,, ,, ,, Bichromate ... ,,	17,935	9,648	11,797	3,37,486	2,26,792	2,73,372
,, ,, ,, Caustic ... ,,	173,643	189,609	231,901	19,48,569	21,25,790	27,29,595
,, ,, ,, Sulphide ... ,,	41,842	43,389	31,961	2,81,543	3,21,353	2,56,716
,, ,, Sodium Carbonate ... ,,	1,076,634	1,204,059	1,052,164	62,45,427	71,08,815	64,51,855
,, ,, ,, Cyanide ... ,,	11,023	10,728	7,109	5,41,436	5,52,083	3,59,819
,, ,, ,, Silicate ... ,,	41,911	36,865	47,887	3,34,634	2,96,353	3,42,703
,, ,, Borax (including Boracic Acid) ... ,,	21,503	19,081	15,150	2,84,445	2,13,708	1,59,502
,, ,, Other sorts ... ,,	81,778	23,642	26,129	5,09,437	3,86,714	4,17,339
Sulphur (Brimstone) ... ... ,,	300,965	409,060	353,394	15,91,584	20,40,940	18,34,291
Zinc Compounds—Chloride ... ... ,,	17,316	26,770	23,561	2,34,320	3,37,795	2,69,241
,, ,, Other kinds ... ,,	333	841	3,133	6,636	12,962	22,570
Other sorts of Chemicals ... ...value.	.....	.....	.....	44,54,919	52,42,466	48,76,549
China Clay ... ... cwts.	298,756	499,008	239,752	9,67,426	15,15,346	7,08,211
Chinese and Japaneseware including Lacquerdware... ... ... value.	... ..	... ..	... ..	61,201	61,345	70,066
Clocks and Watches and parts thereof—						
Clocks and Timepieces ... ... Nos.	448,341	414,797	348,996	18,72,837	17,33,828	13,56,921
Watches ... ... ,,	281,141	226,422	117,877	7,97,926	5,34,230	2,63,913
Parts of Clocks and Watches ...value	.....	.....	.....	89,794	79,391	65,366
Coal and Coke :—						
Coal ... ... tons.	170,557	224,226	155,688	32,96,166	41,44,869	28,28,595
Coke ... ... ,,	19,985	12,768	22,866	6,14,058	4,09,683	6,40,572
Coffee ... ... cwts.	44,926	57,158	42,591	25,34,333	31,64,244	22,64,581

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
					Rs.	Rs.	Rs.
Coir, unmanufactured	tons.	729	939	726	94,949	1,08,089	62,124
„ manufactured	„	75	42	45	15,·13	11,694	12,521
Corals	lbs.	23,114	15,092	4,838	81,469	15,941	11,876
Cordage and Rope of Vegetable Fibre	cwts.	19,274	26,029	21,733	9,01,613	11,99,071	9,85,148
Cork manufactures	„	4,799	3,302	5,286	3,90,405	2,98,077	4,34,104
Cutlery	value.	.....	.....	.....	36,67,262	41,40,686	26,04,628
Drugs and Medicines—							
Aloes	cwts.	952	1,304	1,165	22,944	35,940	28,534
Assafœtida	„	3,612	3,912	5,070	2,08,343	1,41,343	1,61,422
Camphor	lbs	1,612,356	1,833,281	17,69,757	27,70,631	31,56,562	26,93,149
Cocaine	ozs.	1,259	1,049	1,133	18,476	18,548	19,662
Cod Liver Oil	lbs.	90,602	97,5·3	60,826	1,30,796	95,766	72,105
Morphia	ozs.	1,800	1,102	582	27,782	23,675	16,484
Preparations of Morphia and opium	value.	.....	.....	.....	1,08,782	89,949	66,626
Proprietary and Patent Medicines	„	.....	.....	.....	42,83,867	48,56,394	42,90,562
Quinine Salts—							
Quinine Sulphate or Bisulphate	lbs.	90,592	92,006	76,327	16,82,535	19,16,9·4	15,21,969
Quinine Hydrochloride or dihydrochloride	„	14,557	15,540	12,556	4, 0,020	4,74,66	3,52,613
Other sorts	„	28,127	21,491	17,822	3,54,520	4,83,527	4,1·,789
Saccharin	„	29,527	35,158	21,490	1,12,653	1,56,395	1,02,494
Sarsaparilla & preparations thereof	value.	.....	.. ...	.....	30,879	38,900	,141

Storax including Liquid Storax (Rose Melloes)	lbs.	188,947	127,046	102,183	56,769	38,497	30,399
Other sorts	value.	.....	....	.....	99,85,164	1,11,03,347	95,89,646
Dyeing and Tanning Substances :—							
Barks for tanning	cwts.	286,990	259,093	203,534	25,67,579	18,79,619	13,97,519
Cochineal	,,	2,021	2,261	1,813	5,97,778	5,20,615	3,35,816
Catch and Gambier	,,	35,581	44,582	38,985	7,70,748	9,56,467	8,09,202
Dyes obtained from Coal Tar :—							
Alizarine	lbs.	5,686,046	5,327,655	3,241,287	30,75,734	27,07,233	16,39,965
Aniline	,,	3,650,335	13,319,441	12,818,809	1,90,45,703	1,60,34,984	1,81,12,671
Other sorts	,,	254,708	489,132	490,936	6,77,949	9,90,499	10,36,043
Indigo, synthetic	cwts.	261	514	9,765	41,780	72,877	14,65,547
Myrabolam Extracts	,,	95	46	78	1,216	593	854
Saffron...	lbs.	55,755	52,910	49,902	13,12,686	9,59,964	8,72,078
Other sorts includrng lac dye ...	cwts.	10,099	7,506	6,413	2,39,958	2,07,859	2,30 605
Earthernware & Porcelain—							
Earthenware :—							
Pipes of Earthenware ...	,,	8,446	6,076	3,867	53,703	32,198	28,826
Sanitaryware	value.	... ..	.....	.....	7,95,336	7,73,642	6,53,319
Other kinds	,,	... ..	.....	.....	32,44,750	32,34,614	19,76,953
Porcelain:—							
Electrical	,,	.....	.....	.....	1,43,131	1,71,956	1,58,882
Other kinds	,,	.. ...	.....	.....	30,73,374	30,21,175	19,98,159
Electroplatedware	,,	.....	... ..	.. ...	8,41,957	6,81,174	3,65,525
Fireworks	lbs.	4,612,916	4,590,966	2,256,744	17,55,087	16,18,135	8,24,668
Fish (excluding Canned Fish)—							
Fish dry unsalted	cwts	8,940	4,937	9,314	1,29,996	1,73,157	1,83,311
,, ,, salted	,,	74,734	80,105	75,220	20,34,345	21,12,034	19,68,767
Fishmaws and Sharkfins	,,	3,896	3,242	3,599	52,504	53,043	40,427
Fish wet salted	,,	22,346	17,928	14,759	2,43,921	1,52,636	1,23,546
Other sorts	,,	1,732	3,329	2,033	1,15,101	1,40,404	1,30,090
Fodder, Bran and Pollards	,,	37,769	57,041	51,880	1,48,822	2,16,056	2,04,709
Fruits and Vegetables—							
Fresh Fruits, Cocoanuts	No.	10,580,359	10,932,388	9,893,496	7,86,271	8,51,231	7,93,290
,, ,, other sorts... ...	value.	.....	.....	.....	5,03,553	6,67,244	7,92,717
,, Vegetable all kinds ...	,,	.....	.....	.....	13,23,352	18,41,143	14,80,654

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
					Rs	Rs.	Rs.
Dry Fruits and Vegetables:—							
Almonds	tons.	5,526	5,474	4,291	46,41,912	45,57,834	32,14,496
Currants and Raisins	"	904	891	1,138	2,90,125	2,75,247	3,08,739
Dates	"	49,189	56,067	55,545	80,05,377	86,90,822	64,96,736
Other sorts	"	4,825	7,866	8,425	12,88,798	14,03,339	17,72,153
Furniture and Cabinetware:—							
Bedsteads	value.	.....	.....	.....	5,63,530	5,63,003	3,84,057
Furniture of wood (other than bedsteads)	"	.....	.....	.....	6,57,583	8,79,291	7,74,695
Furniture of other materials (other than bedsteads)	"	...	.....	.....	14,87,299	15,51,115	10,48,258
Mouldings	"	... ...	.....	.....	9,89,226	7,73,064	5,65,723
Gelatine	cwts.	1,109	910	1,252	1,04,938	96,605	1,08,663
Glue	"	20,131	22,705	18,925	7,24,482	8,50,116	7,62,299
Glass and Glassware :—							
Bangles	value.	.....	.....	.....	76,76,438	85,23,069	49,90,396
Beads and false Pearls	cwts.	34,380	37,307	19,022	30,41,520	30,64,100	15,71,774
Bottles and Phials	gross.	586,027	702,998	616,148	36,18,904	39,49,440	29,94,502
Funnels, Globes and Glass parts of lamps	value.	.....	.....	.....	19,58,314	21,08,373	12,35,756
Scientific Glassware	"	...	.....	.....	1,65,746	1,33,589	1,43,478
Sheets and Plate	sq. ft.	23,881,525	22,194,525	19,803,658	29,68,355	30,97,395	23,37,549
Tableware including decanters, tumblers, etc.	value.	.....	.....	.....	10,93,853	13,28,566	9,45,839
Other sorts	"	.....	.....	.....	32,26,350	29,91,630	22,18,646
Grain, Pulse and Flour :—							
Beans, dry	tons.	2,538	2,485	12 225	4,37,521	4,20,747	17,75,876

Joowar and Bajree ... ... tons.	359	3,663	292	47,339	6,10,398	35,290
Gram ... ... "	72	70	115	9,241	12,609	14,558
Pulse ... ... "	9,673	11,425	22,568	17,65,574	20,50,907	38,14,646
Rice not in the husk ... ... "	125,426	5,635	7,445	1,79,32,516	8,04,950	7,97,724
Rice in the husk ... ... "	44,493	725	1,571	48,90,386	1,06,605	1,23,744
Rice Flour ... ... value.	.....	.....	.....	146	134	18
Wheat ... ... tons.	561,918	357,036	2,32,034	8,16,95,629	45,98,10,688	3,14,52,746
Wheat Flour ... ... "	135	122	120	31,661	27,193	19,509
Other sorts ... ... "	3,036	2,976	876	4,64,462	3,22,056	1,13,903
Graphite crucibles... ... ... cwts.	3,765	3,388	3,226	1,93,519	1,68,694	1,54,172
Gums and Resins :—						
Arabic ... ... "	14,904	10,638	8,977	3,62,013	2,93,488	2,38,010
Benjamin ... ... "	18,017	18,789	16,913	9,73,115	10,27,374	8,74,578
Dammer (resins) ... ... "	39,459	56,857	30,052	3,94,196	2,89,331	2,33,880
Olibanum ... ... "	18,723	34,308	28,072	2,84,740	4,48,904	2,90,420
Rosin ... ... "	36,830	48,472	48,676	3,71,438	4,90,708	4,71,114
Other sorts ... ... "	62,599	63,994	48,199	15,99,103	16,40,233	9,98,857
Hair and Manufactures of hair :—						
Hair of all kinds ... ... "	1,654	1,393	983	82,979	64,469	54,034
Manufactures of hair other than toilet requisites ... ... value	.....	.....	.....	14,373	20,703	59,166
Hardware exclg. cutlery, electroplated-ware :—						
Agricultural Implements ... ... "	.....	.....	.....	14,17,531	13,69,608	8,70,596
Buckets, tinned or galvd. iron ... "	.....	.....	.....	1,78,529	1,94,588	1,36,152
Builders' Hardware... ... ... "	.....	.....	.....	35,41,467	40,16,316	32,85,778
Domestic Hardware ... ... "	.....	.....	.....	12,97,207	12,80,908	10,23,935
Enamelled Ironware... ... ... "	.....	.....	.....	43,17,374	31,76,932	33,64,823
Gas Mantles ... ... "	.....	.....	.....	6,69,471	8,41,408	6,28,462
Implements and Tools other than agricultural implements and machine tools ... ... "	.....	.....	.....	76,76,396	71,39,013	49,22,327
Lamps, Metal ... ... No.	6,469,788	5,955,954	3,916,899	81,84,787	78,01,633	51,70,662
" Glass ... ... "	29,209	23,252	22,557	46,742	21,729	24,791
" Parts of, other than glass ... value.	.....	.....	.....	8,54,530	9,76,252	5,14,173
Safes and strong boxes of metal ... No.	4,245	4,456	1,945	1,90,494	1,74,253	1,28,582

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*(continued)*.

ARTICLES.		Quantities			Value.		
		1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
					Rs.	Rs.	Rs.
Hardware—*contd.*							
Stoves	No.	232,445	274,061	168,133	9,18,851	10,45,749	5,81,703
Other sorts	value.	.....	...	.....	2,31,34,821	2,36,26,469	1,63,76,337
Hides and Skins :—							
Hides Raw	tons.	606	771	510	6,77,384	7,72,157	2,56,269
Skins do.	»	1,396	1,675	1,086	17,00,093	23,21,934	11,31,552
Hides, Tanned or Dressed	»	118	104	60	3,88,547	3,37,598	2,58,966
Skins do. do.	»	35	99	40	5,07,208	7,31,240	5,22,499
Hops	cwts.	1,307	1,640	974	1,50,208	1,45,237	71,824
Horns, Tips and Hornmeal	»	100	132	68	631	1,157	2,237
Instruments, Apparatus and Appliances and parts thereof :—							
Electric Fans and parts	value.	.....	.....	.....	38,44,426	39,79,680	25,82,626
Electric Wire and Cables :—							
Rubber insulated	»	.....	.....	.....	39,95,869	42,30,022	36,90,827
Insulations other than Rubber.	»	.....	.....	.....	30,36,913	43,31,516	43,80,020
Telegraph and Telephone Wires and Cables	»	.....	.....	.....	1,75,731	85,089	2,87,940
Bare Copper Wire other than telegraph and telephone wire.	»	.....	.....	.....	27,25,464	28,93,081	21,85,172
Telegraph and Telephone Instruments and Apparatus ...	»	.....	.....	.....	5,24,986	5,43,946	4,97,581
Electric Lamps and parts thereof :—							
Flash Lights (Including Torch Lights and Pocket Lamps) ..	No.	8,595,608	1,048,641	447,705	30,07,829	11,67,131	7,61,868
Automobile Lighting Lamps ..	»		695,747	614,777		1,38 410	1,19,510
Standard Lighting Lamps ..	»		4,394,492	4,201,989		26,02 981	24,59,057

Electric Lamps, other sorts ...	No.	1,705,141	82,021	54,609	11,78,876	1,62,135	92,627
Parts and accessories of electric lamps	value.	.....	.....	.....	6,93,715	24,54,958	24,74,499
Batteries	,,	.....	.....	.....	13,06,499	13,68,966	12,81,576
Carbons, electric	,,	.....	.....	.....	1,34,954	2,92,906	2,58,270
Accumulators and parts	,,	.....	.....	.....	19,91,427	25,88,583	18,43,083
Condensors, electric	,,	.....	.....	.....	23,697	1,700	4,859
Electric Bell Apparatus, not telegraphic or telephonic	,,	.....	.....	.....	17,496	15,585	11,754
,, Lighting Accessories and Fittings including switches	,,	.....	.....	.....	16,93,294	16,58,582	9,45,422
,, Meters	,,	.....	.....	.....	7,28,332	9,31,235	6,72,365
,, Instruments, etc., other sorts of	,,	.....	.....	.....	4,15,461	2,49,998	2,83,467
Electro medical apparatus including X-Ray apparatus	,,	.....	.....	.....	3,70,706	4,27,951	3,08,612
Switch Boards other than telegraph and telephone	,,	.....	.....	.....	4,79,823	2,90,029	3,23,865
Other sorts	,,	.....	.....	.....	49,49,916	57,00,849	55,95,535
Musical—							
Organs and Harmoniums	No.	299	264	135	37,033	57,865	20,147
Pianos and Piano Players	,,	293	264	203	3,42,189	2,11,512	1,32,542
Talking Machines	,,	11,595	16,161	12,705	4,17,510	6,08,149	5,02,356
Records	,,	328,494	726,018	561,707	2,87,770	8,93,586	7,14,628
Accessories	value.	...	...	.....	5,41,905	9,58,031	5,05,854
Other Sorts including parts of Musical Instruments	,,	.....	.....	.....	9,26,992	8,12,589	6,82,902
Optical	,,	.....	.....	.....	11,18,365	8,06,831	6,49,175
Photographic—							
Cinematograph Films ...	length in ft.	29,953,634	31,747,630	38,488,910	28,42,389	27,55,662	30,68,160
Photographic Films	value.	.....	.....	.....	30,37,461	31,42,981	30,82,487
Scientific and Philosophical	,,	.....	.....	.....	21,84,551	18,28,891	16,54,025
Wireless Apparatus	,,	.....	.....	.....	14,37,459	7,31,774	7,63,357
Surgical	,,	.....	.....	.....	20,88,913	21,98,545	17,55,363
Other kinds	,,	.....	.....	.....	27,12,362	27,18,105	31,55,346

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*(continued)*

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Ivory—						
Unmanufactured ... ... lbs.	213,374	199,536	206,184	17,24,368	14,51,806	13,77,050
Manufactured ... ... value.	.....	.....	.....	28,762	23,411	21,976
Jewellery ... ... ,,	.....	.....	.....	9,13,870	20,56,489	34,53,887
Plate of Gold and Silver ... ... ,,	.....	.....	.....	6,48,047	5,68,428	4,80,309
Lac—Stick and Seed ... ... cwts.	22,273	76,746	23,305	16,21,687	50,94,448	8,04,179
Other sorts ... ... ,,	118	112	35	10,189	9,392	2,975
Leather—						
Unwrought ... ... cwt.	5,870	13,200	10,064	12,01,566	12,59,633	8,15,022
Leather Cloth (including artificial leather) ... ... Sq. yards	281,021	419,672	417,749	4,18,495	5,87,574	3,62,478
Manufactures—						
Bags and Trunks ... ... cwt.	432	424	272	1,63,903	1,43,963	85,930
Pickers ... ... ,,	4,710	4,174	3,190	8,46,065	7,69,335	4,51,167
Picking Bands and Straps ... ,,	3,281	3,762	3,234	8,38,340	8,99,469	7,17,926
Roller Skins ... ... ,,	661	640	1,175	6,30,191	7,37,734	7,01,223
Saddlery and Harness ... ... ,,	384	192	209	1,47,988	88,117	75,222
Other sorts ... ... ,,	25,092	37,155	25,432	12,56,223	12,80,718	8,37,470
Liquors—						
Ale and Beer ... ... gallons.	4,206,049	4,651,70	4,431,142	93,94,295	1,03,24,973	95,99,413
Stout and Porter ... ... ,,	164,353	20[illegible],826	178,973	6,33,474	8,03,525	6,30,368
Cider & other fermented Liquors ,,	12,242	11,936	8,248	74,091	67,578	46,197
Spirits—						
Brandy ... ... ,,	426,160	438,890	346,908	45,62,856	46,88,842	39,21,440
Gin ... ... ,,	113,874	121,428	126,748	10,15,878	10,73,906	11,35,883
Liqueurs ... ... ,,	17,860	19,165	14,069	3,25,856	3,51,605	2,53,755
Rum ... ... ,,	64,630	205,922	32,100	1,57,069	3,20,898	81,182
Whisky ... ... ,,	548,131	545,893	512,619	91,95,508	93,56,035	87,67,853

Spirit present in drugs, medicines or chemicals	gallons.	151,935	157,548	119,395	40,89,554	44,99,541	34,06,793
„ Perfumed	„	15,107	13,749	10,158	12,42,043	11,33,005	7,93,304
„ Denatured	„	730,978	853,910	1,117,463	9,02,935	9,64,808	11,70,091
Other sorts	„	46,248	57,404	38,542	11,41,932	12,62,641	9,32,538
Wines	„	292,068	289,632	246,079	29,80,895	29,16,100	24 37 626
Matches	gross of boxes.	1,531,753	974,191	396,588	17,23,103	10,89,250	4,10 699
Match Making Materials:—							
Undipped Splints	lbs.	196,332	25,350	214	20,806	2,287	26
Veneers for match boxes and empty boxes	„	118,162	49,444	5	29,421	10,952	8
Mats and Matting except coir and rubber.	sq.yds.	1,384,766	1,497,638	1,987,245	4,53,729	4,83,110	4,74,543
Machinery and Mill Work:—							
Prime movers other than Electrical:—							
Locomotives—							
Oil Engines	No.	33	57	35	3,36,819	2,25,415	1,57,198
„ „ parts of	value.	.....	.....	.. ..	74,531	85,385	28,185
Steam Engines	No.	123	146	87	18,08,819	15,64,629	7,28,135
„ „ parts of ...	value.	... ..	.....	.....	7,68,968	8,59,893	5,57,662
Railway Locomotive Engines and tenders and parts of ...	„	. ....	~ ...	.....	96,17,717	1,96,68,571	1,30,44,379
Others	„	... ..	.....	.....	79,847	2,06,021	99,931
Other than Locomotives—							
Gas Engines	No.	201	186	78	2,20,772	2,68,591	1,77,745
„ „ parts of... ...	value.	.....	.....	.. ...	63,045	83,426	82,892
Oil Engines	No.	5,318	6,305	5,500	1,00,69,671	1,03,77,950	67 53 859
„ „ parts of	value.	.....	.. ...	.....	18,66,524	21,54,589	18,18,772
Steam Engines	No.	328	252	126	37,77,043	19,27,892	10,40,494
„ „ parts of ...	value.	.....	.....	.....	18,31,533	34,17,044	13,83,228
Others	„	.....	.. ..	.....	3,45 094	3,24,535	15,15,019
Electrical Machinery—							
Control and Switchgear	„	.....	.....	... ..	30,43,590	38,34,665	45,79,269
Generators, Alternators and Dynamos	„	.....	.....	.....	43,05,396	44 01,626	41,96,864
Motors	„	.....	.....	.....	41,99,666	43,83,844	44,15,602
Transformers	„	.....	.....	.....	10,91,211	18,59,884	16,25,587

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities			Value.		
		1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
Machinery and Mill Work—*contd.*					Rs.	Rs.	Rs.
Electrical Machinery—*contd.*							
Turbo Generating sets	value.	...	...	...	5,99,868	7,97,165	3,17,012
Other sorts	,,	...	...	...	1,01,51,020	87,90,201	87,61,104
Aerated Water making machinery	,,	...	...	...	1,81,300	2,42,326	1,38,296
Agricultural Machinery—							
Agricultural tractors and parts	,,	...	...	...	7,57,371	8,35,500	5,19,724
Ploughs and parts	,,	...	...	...	2,02,682	2,02,401	1,23,013
Other sorts	,,	...	...	...	4,68,046	4,60,811	2,08,563
Boilers	,,	...	...	...	1,15,16,768	1,08,88,689	96,74,553
Boot and Shoe manufacturing machinery	,,	...	...	...	16,459	3,619	26,084
Leather Tanning and Curing machinery	,,	...	...	...	67,417	1,46,971	89,036
Metal Working machinery including machine tools	,,	...	...	...	32,98,135	35,73,357	29,07,761
Mining machinery	,,	...	...	...	80,01,968	61,21,726	74,07,979
Oil Crushing and Refining machinery	,,	...	...	...	40,40,838	42,63,300	39,85,231
Paper Mill machinery	,,	...	...	...	34,60,279	7,08,342	7,32,040
Refrigerating machinery	,,	...	...	...	22,99,753	30,24,229	22,24,267
Rice and Flour Mill machinery	,,	...	...	...	21,04,467	23,74,691	21,81,069
Saw Mill & Wood Working machinery	,,	...	...	...	7,24,964	8,92,337	6,87,114
Sewing and Knitting machines	No.	78,241	68,680	52,222	76,42,371	72,14,039	53,16,255

Sewing and Knitting machines, parts of	value.	... ..	.....	.....	12,68,972	13,35,029	5,52,752
Sugar machinery	,,	.....	.....	.....	17,51,641	9,21,079	13,68,716
Tea machinery	,,	.....	.....	.....	39,65,221	28,47,123	16,82,268
Textile Machinery—							
Cotton—Spinning machinery ...	,,	.....	.....	.....	1,23,51,315	1,23,77,118	1,12,60,484
,, —Weaving machinery ...	,,	.....	.....	.....	67,45,411	66,52,645	52,60,930
,, —Bleaching and Dyeing machinery ...	,,	.....	.....	.....	4,10,895	3,05,155	1,75,943
,, —Printing machinery ...	,,	.....	.....	.....	31,124	7,787	71,133
,, —Other sorts of Cotton textile machinery ...	,,	.....	.....	.....	20,29,471	17,02,940	10,39,219
Jute machinery	,,	.....	.....	.....	1,29,87,892	1,43,86,116	81,32,997
Shuttles excluding those for Sewing machines...	,,	.....	.....	.....	7,51,913	8,33,563	8,01,102
Wool machinery	,,	.....	.....	.....	2,12,067	5,60,557	1,14,458
Other sorts of textile machinery ...	,,	.....	.....	.....	9,99,810	12,91,235	14,09,039
Typewriters	No.	21,487	15,774	15,544	29,81,943	21,92,793	21,90,142
,, parts of and accessories ...	value.	.....	.....	.....	1,93,328	3,74,716	2,72,329
Other sorts of machinery excluding Printing Machinery	,,	.....	.....	.....	3,80,98,971	3,11,64,197	2,15,59,976
Manures—Artificial and Mineral Manures—							
Muriate of Potash	tons.	6,364	7,486	4,318	7,39,743	8,66,441	4,81,359
Nitrate of Soda	,,	8,840	11,722	4,329	12,77,812	16,10,937	5,96,491
Sulphate of Ammonia	,,	17,993	24,819	19,851	28,53,847	36,26,606	26,53,471
Others	,,	25,743	30,867	27,337	21,55,137	34,27,686	26,87,100
Fish Manure	,,	3,657	3,090	2,874	3,06,911	2,86,639	2,75,413
Hornmeal	,,	.....	2	1	.....	466	42
Other kinds excldg. Oil Cake ...	,,	216	330	787	23,598	46,362	49,752
Mica in blocks	cwts.	574	1,124	628	59,454	55,263	1,26,551
,, Splittings	,,	445	171	257	17,171	17,631	27,020

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—*(continued)*.

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29	1929-30.	1930-31.
Metals and Ores—				Rs.	Rs.	Rs.
Aluminium—Unwrought (Ingots, Blocks and Bars) ... ... cwts.	1,349	980	851	87,490	60,345	55,890
„ Wrought—Circles ... „	111,765	157,576	119,038	92,03,529	1,28,09,930	92,01,728
„ „ Sheets ... ... „	5,134	3,944	2,001	4,22,771	3,00,578	1,51,462
„ „ Other sorts .. „	8,343	8,525	6,445	10,60,977	10,64,576	6,53,465
Antifriction Metal ... ... „	5,630	7,410	4,958	4,00,965	4,69,696	2,55,275
Brass, Bronze and similar alloys—						
Unwrought ... ... „	5,392	592	1,717	1,54,919	36,937	71,294
Wrought—Mixed or Yellow Metal for Sheathings... ... „	456,312	363,386	308,488	2,15,52,460	1,83,27,406	1,29,20,787
Rods .. .. „	10,945	13,017	13,871	4,74,597	6,09,625	5,36,555
Sheets ... ... „	5,903	8,372	5,703	2,94,220	4,37,654	2,98,993
Tubes ... ... „	1,627	2,062	2,112	1,15,904	1,47,950	1,32,356
Wire ... ... „	6,589	9,165	5,966	3,58,791	5,22 645	3,10,397
Other sorts ... ... „	41,886	35,345	42,332	23,78,197	22,30,199	20,54,093
Copper Ore ... ... tons.	7	5,597	2	6,352	2,08,846	1,094
„ Old for re-manufacture ... cwts.	10,741	5,413	10,291	4,23,855	2,40,867	3,85,745
Copper Unwrought—Tiles, Ingots Cakes, Bricks and Slabs ... cwts.	26,693	15,428	13,481	13,13,311	9,36,520	671,349
„ Unwrought—Other sorts ... „	.....	123	3	.....	8,179	545

Copper Wrought—						
Braziers	cwts.	327	1,089	128	15,791	65,229	4,121
Sheets	,,	210,965	102,465	157,830	1,09,41,316	63,29,150	77,85,158
Rods	,,	7,499	8,746	6,826	4,09,040	5,69,345	3,82,491
Tubes	,,	2,819	3,426	4,119	2,08,962	2,86,257	2,69,681
Wire excldg. wire of telegraph and telephone ...	,,	2,739	3,150	4,585	1,65,122	2,20,258	2,43,530
Other Manufactures	,,	7,745	7,504	7,292	6,88,742	6,90,127	6,13,507
Ferro Alloys	,,	.....	.....	1,159	... ..	.....	2,90,242
German silver including nickel silver	,,	24,184	19,528	16,258	20,53,660	16,72,075	12,52,038
Iron—Ore	tons.	15	24	50	1,790	3,042	6,340
,, Pig	,,	3,160	3,262	3,085	4,07,767	3,73,336	2,25,103
Iron Manufactures—							
Angle, Tee, Bolt and Rod	,,	1,424	895	1,216	1 50,274	52,683	1,66,611
Bars and Channels	,,	5,346	4,798	4,198	9,25,045	8,57,327	6,50,473
Rice Bowls	,,	265	257	152	98,542	92,751	56,901
Iron or Steel—							
Anchors and Cables	,,	1,099	1,346	864	5,33,007	6,30,798	3,78,530
Beams, Channels, Pillars, Girders and Bridge work	,,	135,801	104,861	86,771	1,63,68,588	1,31,88 474	1,04,89,185
Bolts and Nuts	,,	15,857	12,551	8,917	47,84,236	39,22,673	26,45,977
Fencing Wire and materials ...	,,	9,825	10,048	7,407	25,90,830	26,76,172	18,01,628
Hoops and Strips	,,	38,583	39,218	33,349	54,70,662	54,90,379	43,70,224
Nails, Rivets and Washers excluding wire Nails	,,	18,671	16,682	13,938	51,64,612	48,27,675	38,07,244
Old for re-manufacture	tons.	1,901	1,669	3,414	83,331	59,293	1,01,759
Pipes and fittings, Cast	,,	10,305	5,769	3,001	22,44,653	15,32,122	10,22,387
Rails, Chairs and Fish Plates including those for railways	,,	48,135	26,065	10,586	61,07,247	35,60,726	15,50,202
Screws—							
Wood Screws	,,	1,093	1,460	1,321	5,64,881	8,76,349	7,64,591
Metal thread screws	,,	1,389	621	298	7,36,095	3,39,014	1,51,065
Sheets and plates—							
Galvanized—							
Corrugated	,,	298,127	230,429	127,051	6,46,43,701	4,94,66,770	2,47,92,090
Plain	,,	28,110	97,123	20,381	64,76,729	61,12,479	41,30,737

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Tinned—						
Tin Plates ... ... tons.	26,974	31,087	17,229	86,54,124	99,34,082	54,63,122
Other Sorts .. .. ,,	203	78	23	63,506	50,755	12,930
Not galvanized or tinned—						
Sheets up to $\frac{1}{8}$" thick ... ... ,,	34,746	24,151	19,423	52,10,593	36,99,758	27,36,228
Plates over $\frac{1}{8}$" thick ... ... ,,	44,118	36,908	19,093	54,80,585	43,86,041	24,31,652
Other Sorts ... ... ,,	1,135	674	815	1,80,636	1,05,546	1,32,938
Sleepers and keys of steel or iron for Railways ... . ,,	85,036	65,759	16,534	80,03,351	64,36,820	19,21,009
Tubes, Pipes and fittings wrought ... ,,	35,488	34,672	37,757	94,58,858	1,01,62,211	1,15,00,826
Wire Nails ... ... ,,	17,911	12,505	12,409	30,02,389	21,90,950	19,76,303
Wire Rope—						
Galvanized ... ... ,,	1,954	1,456	1,355	10,27,363	8,75,837	7,32,208
Black ... ... ,,	2,316	1,879	1,952	13,10,937	10 82,787	10,94,895
Wire other than fencing wire ... ,,	9,982	8,732	12,345	19,09,792	17,69,660	20,50,110
Other Manufactures of iron or steel .. ,,	42,416	33,450	31,147	1,22,03,077	98,87,598	87,57,314
Steel :—						
Angle and Tee... ... ... ,,	66,773	55,501	27,696	72,64,046	61,90,809	28,65,004
Spring ... ... ,,	583	90	492	81,451	16,067	67,883
Bars other than cast steel ... ... ,,	169,846	169,304	87,370	1,91,94,981	1,92,55,359	91,16,740
Cast tool steel ... ... ,,	415	422	316	3,62,121	5,70,119	4,32,400
Carbon steel ... ... ,,	315	521	254	1,54,780	3,34,482	1,15,143
Cast Steel Bars ... ... ,,	469	329	312	4,43,449	1,45,089	1,13,330
Other Cast Steel ... ... ,,	687	477	229	2.59,543	1,80,554	65,144
Ingots, Blooms, Billets and Slabs ... ,,	9,469	8,815	1,527	8,22,207	7,89,474	2,05,275

Lead :—						
Unwrought Ore ... ... tons.	205	227	256	78,374	92,331	95,911
,, Pig ... ... cwts.	2,108	3,726	3,801	35,350	55,998	48,413
,, Other Sorts ... ... ,,	488	371	336	8,394	2,814	3,638
Wrought—Sheets ... ... ,,	14,079	14,513	11,366	2,59,870	2,78,582	1,86,299
,, Pipes and Tubes... ... ,,	9,249	9,908	9,389	2,03,480	2,32,959	2,00,630
,, Sheets for Tea-chests ... ,,	9,284	8,733	5,153	2,23,302	2,05,173	1,15,510
,, Other sorts ... ... ,,	9,841	6,606	6,565	1,99,661	1,67,881	1,61,775
Quicksilver ... ... lbs.	262,517	197,137	190,556	9,83,559	8,28,102	8,12,524
Solder ... ... cwts.	5,056	7,137	8,238	4,44,765	5,91,601	4,64,191
Tin—Unwrought (Blocks, Ingots, Bars and Slabs) ... ,,	49,837	57,468	54,408	78,72,992	80,27,419	54,17,702
,, Wrought ... ... ,,	203	179	390	39,784	26,908	27,390
Zinc or Spelter—Unwrought ... ... ,,	130,919	142,682	169,798	22,72,392	26,84,223	23,35,693
,, ,, ,, Wrought or Manufactured ,,	40,035	48,631	37,551	9,91,495	12,29,298	7,46,085
,, ,, ,, Other Sorts ... ,,	230	2,526	185	4,099	59,059	2,537
Other sorts of Metals ... ... ,,	20,588	28,413	25,189	10,98,718	13,94,331	11,60,317
,, ,, ,, Ores ... ... tons.	27	61	37	3,816	4,535	4,060
Oils :—						
Animal—						
Fish oil ... ... gallons.	374,923	398,220	465,547	5,56,363	5,82,357	6,76,346
Other sorts ... ... ,,	15,821	6,044	661	34,069	16,748	2,408
Essential ... ... ,,	45,609	45,992	45,560	10,88,985	15,00,474	10,67,829
Mineral—						
Kerosene ... ... ,,	104,659,805	106,457,339	98,893,330	5,75,60,482	5,88,78,437	5,33,98,134
Fuel Oil ... ... ,,	103,695,352	110,293,188	106,349,508	2,06,13,885	2,09,75,052	2,10,34,371
Lubricating Oils—						
Batching Oil ... ... ,,	16,584,064	16,054,509	13,771,701	81,21,940	87,59,515	72,25,025
Other Lubricating Oils. ... ... ,,	10,738,731	10,645,153	11,909,328	1,35,93,766	1,30,44,296	1,29,92,907
Petroleum dangerous, petrol, Benzine and Benzol ... ... ,,	168,094	4,654,619	88,36,361	1,55,811	38,46,561	72,60,269
Paint Solutions and Compositions (dangerous) ... ... ,,	22,796	27,322	18,245	1,43,916	2,27,485	1,39,827
White Oil ... . ,,	6,035,659	2,713,862	1,267,865	68,40,200	25,14,635	11,03,858
Other kinds ... ... ,,		2,011,792	1,443,606		21,63,054	16,65,163

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Vegetable—Non-essential—						
Cocoanut ... ... gallons.	2,393,392	1,565,109	1,209,430	55,11,365	32,39,709	18,49,214
Linseed ... ... „	236,401	306,045	158,462	8,11,938	7,50,740	5,39,993
Other sorts ... ... „	103,423	153,629	104,982	2,89,978	3,70,929	2,69,248
Oil Cakes ... ... tons.	128	102	64	15,918	11,775	4,990
Oil Cloth and Floor Cloth ... ... sq. yds.	1,128,042	1,339,882	861,399	10,43,509	12,27,461	7,31,738
Opium ... ... lbs.	2,305	16	11	53,387	667	898
Packing—Engine and Boiler of all kinds. value.	.....	.....	.....	4,10,488	3,73,246	3,79,047
Paints and Colours—						
Barytes ... ... cwts.	32,015	82,655	27,630	95,591	2,40,366	3,19,105
Blue Paint or Paris Blue ... ... „	1,398	5,118	10,161	1,02,837	2,82,224	4,58,224
Enamels, Prepared ... ... „	10,639	11,226	.....	7,87,893	8,03,638	.....
Graphite ... ... „	12,007	10,570	10,842	1,73,590	1,64,988	1,54,483
Red Lead ... ... „	36,701	36,059	31,231	7,97,769	8,04,073	6,16,570
White Lead ... ... „	23,256	21,102	15,507	6,10,781	5,78,567	4,09,915
Lithophone ... ... „	.....	.....	74	.....	.....	1,153
Zinc White ... ... „	49,164	48,964	53,413	14,34,351	13,63,582	13,35,104
Other Sorts ... ... „	276,673	277,607	192,994	72,72,772	71,41,282	51,36,230
Painters' Materials—						
Turpentine—						
Genuine ... ... „	6,349	9,482	3,649	2,04,621	2,38,256	1,13,364
Substitute ... ... „	2,518	2,971	2,108	56,127	57,142	39,990
Varnish ... ... „	34,389	37,199	34,143	20,33,614	20,69,503	17,90,399
Other sorts ... ...value.	.....	.....	.....	8,79,803	9,12,341	6,84,090

Paper—						
Packing Paper	cwts.	228,527	286,850	231,258	42,22,252	49,59,234	38,54,055
Printing Paper	,,	691,701	805,520	688,213	1,06,24,023	1,23,30,383	98,87,374
Writing Paper and Envelopes ...	,,	219,022	244,907	157,320	63,64,512	69,07,788	46,55,449
Old Newspapers in Bales and Bags ...	,,	749,037	912,620	822,692	38,97,797	45,99,002	36,88,457
Other kinds of Paper...	,,	74,752	89,394	69,739	30,18,967	33,59,767	26,62,908
Paper Manufactures	,,	23,737	23,761	21,047	12,59,808	13,35,885	12,32,219
Pasteboard, Mill-board and Cardboard of all kinds—							
Straw Boards	,,	204,712	259,825	238,200	13,00,673	16,66,500	14,56,282
Other kinds	,,	110,686	102,617	65,208	18,78,142	16,31,711	10,48,571
Manufactures of Pasteboard, Mill-board and Cardboard of all kinds.	,,	10,383	14,907	5,063	4,28,881	4,40,868	1,89,014
Paper Making Materials—							
Pulp of wood	,,	445,558	486,209	454,316	42,42,853	44,91,987	42,02,467
Rags and other Materials	,,	437	81	109	8,090	2,928	4,239
Paraffin Wax	tons.	971	1,157	1,683	3,13,175	3,68,079	3,75,720
Perfumery (not being perfumed Spirits)	value.	.....	.....	.. ...	4,70,296	4,25,462	3,41 270
Pitch and Tar :—							
Coal Tar and Pitch	cwts	53,932	41,714	41,983	2,92,367	2,20,081	2,07,242
Stockholm Tar and Pitch	,,	3,916	4,295	3,165	50,205	64,970	42,733
Plants, living	value.	.. ...	.....	.....	1,58,337	1,67,858	1,78,753
Polishes and compositions for application to :—							
Leather	,,	.....	.....	.....	16,69,935	17,58,195	13,01,227
Metal	,,	.....	.....	.....	4,95,640	4,80,545	4,48 946
Wood	,,	.....	.....	.....	77,968	97,669	82 910
Other Sorts	,,	... ..	.....	.....	2,26,981	2,97,175	3,25,990
Precious Stones and Pearls, unset—							
Diamonds	,,	.....	.....	.....	87,91,721	83,01,425	45,53,977
Other precious stones	,,	.....	.....	.....	3,21,694	3,04,343	3,13,583
Pearls	,,	.....	.....	.....	25,69,820	23,59,878	11,06,229
Printing and Lithographing Machinery and Materials excluding Paper :—							
Printing and Lithographing Presses	,,	.....	.....	.....	24,08,934	22,86,285	14,48,831

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
					Rs.	Rs.	Rs.
Printing Type	... cwts.	2,022	1,707	1,259	3,77,290	2,44,330	2,00,939
Printers' and Lithographers' Ink	value.	.....	.....	.....	8,53,261	8,41,082	6,35,058
Other Materials	... ... ,,	.....	.....	.....	7,63,217	7,77,855	6,84,664
Prints, Engravings and Pictures	... ,,	.....	.....	.....	4,62,026	5,57,076	3,33,553
Provisions and Oilmanstores—							
Bacon and Hams	... ... cwts.	15,409	14,519	13,520	16,53,824	16,14,986	14,37,600
Biscuits and Cakes	... ... ,,	70,047	65,245	48,147	56,33,525	54,98,707	40,32,923
Butter including canned	... ... ,,	1,335	2,255	2,625	2,51,959	4,06,360	4,70,391
Canned and Bottled Provisions:—							
Canned or Bottled Fruits	... ,,	26,480	33,301	32,662	11,50,104	14,06,834	12,04,668
Do. or Tinned Fish	... ,,	63,699	80,736	60,063	23,42,616	25,66,993	18,49,667
Vegetable Products	... ... ,,	458,184	321,126	296,026	1,77,25,352	1,20,05,160	1,09,03,399
Other Sorts	... ... ,,	114,890	113,848	113,180	66,34,705	66,60,984	61,54,465
Cheese	... ... ,,	11,121	10,876	10,443	11,74,735	11,22,115	10,05,444
Cocoa and Chocolate	... ... ,,	6,298	3,556	3,939	5,66,187	3,42,470	3,75,496
Confectionery	... ... ,,	28,742	28,772	21,977	26,76,454	25,64,043	19,99,368
Farinaceous and Patent Food—							
Farinaceous Foods in bulk	... ,,	365,245	308,841	293,520	44,83,644	40,70,654	36,25,256
Milk Foods for Infants and Invalids wholly or mainly milk	... ... ,,	17,752	21,343	13,378	32,59,376	36,68,677	26,20,194
Other Sorts	... ... ,,	51,429	40,780	36,150	26,37,032	24,21,783	22,73,987
Ghi	... ... ,,	327	731	864	25,212	58,169	55,012
Isinglass	... ... ,,	326	663	563	77,328	1,56,042	1,32,705
Jams and Jellies	... ... ,,	15,063	15,745	13,491	7,71,087	7,93,840	6,25,036
Lard	... ... ,,	1,561	723	769	73,323	35,773	38,847

Milk Condensed & Preserved including milk cream ... ... cwts.	245,153	242,611	326,853	89,02,715	88,34,943	78,54,783
Pickles, Chutnees, Sauces and Condiments ... ... ,,	6,885	6,361	5,372	5,52,284	5,48,692	4,40,942
Vinegar excluding Bottled Vinegar ... gals.	25,395	17,245	16,691	36,135	22,502	22,220
Other Sorts ... ... cwts.	40,617	39,914	43,777	14,94,892	15,61,463	16,56,633
Rubber—Raw ... ... lbs.	34,547	327,074	223,494	26,884	2,53,758	1,40,526
,, Manufactures—						
Pneumatic Motor Covers ... ... No.	462,737	487,174	370,449	1,82,64,117	2,25,56,802	1,67,97,577
,, ,, Tubes ... ... ,,	460,519	451,252	366,177	33,60,851	34,78,667	28,39,974
,, ,, Cycle Covers ... ,,	16,236	16,359	9,072	1,65,736	1,30,000	1,02,190
,, ,, Cycle Tubes ... ,,	22,307	14,226	16,229	55,193	35,237	39,586
,, Cycle Covers ... ... ,,	786,481	1,213,674	1,089,738	15,98,447	20,05,504	18,11,673
,, ,, Tubes ... ... ,,	1,145,803	1,436,806	1,207,457	12,98,328	13,76,107	11,95,097
Solid Rubber Tyres for Motor Vehicles ,,	8,073	5,980	4,478	10,04,736	7,64 985	4,64,154
Other Sorts ... ... value.	.....	.....	.....	28,38,887	26,71,215	24,33,086
Salt ... ... tons.	614,707	643,846	703,643	1,46,82,128	1,30,38,629	1,17,79,469
Seeds :—						
Oil Seeds, Essential ... ... ,,	3,831	2.002	384	11,86,124	10,59,065	1,59,465
Oil Seeds, Non-Essential :—						
Copra or Cocoanut Kernel ... tons.	1,560	152	498	5,29,261	62,643	1,64,434
Sesamum (Til or jinjilli) ... ,,	25	36	307	6,166	6,648	43,112
Other sorts ... ... ,,	515	2,130	988	1,40,932	4,79,878	1,43,709
Other than Oil Seeds ... ... ,,	467	316	350	3,55,801	2,23,343	2,33,645
Shells and Cowries :—						
Cowries ... ... cwts.	10,670	11,023	11,269	80,103	67,772	59,875
Shells ... ... ,,	15,874	10,982	10,784	1,92,446	79,031	88,958
Tortoise-shell—						
(Including Nakhla & Nakh.) ... ... lbs.	22,831	20,143	14,493	46,702	34,380	22,517
Smoker's Requisites, (excluding Tobacco) ... ... value.	.....	.....	.....	6,77,401	6,37,589	3,58,403

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Soap :—						
Household and Laundry ... ... cwts.	342,343	383,656	387,127	1,02,05,035	1,11,06,215	75,89,570
Toilet ... ... ,,	47,701	50,862	32,354	49,83,303	50,43,197	31,24,496
Other Sorts ... ... ,,	15,841	13,421	12,841	6,21,687	5,18,994	4,84,169
Specimens illustrative of Natural Science ... ... value	... ..	.....	... ..	54,741	54,561	45,879
Spices :—						
Betelnuts ... ... cwts.	1,301,963	1,475,466	1,190,050	2,23,02,508	2,46,88,825	1,89,14,942
Cassia ... ... ,,	69,886	67,947	61,250	12,26,409	10,68,544	8,38,309
Cloves ... . ,,	68,624	82,681	64,148	34,79,382	47,78,998	37,48,780
Ginger ... ... ,,	6,483	4,399	2,077	2,05,440	1,53,906	64,935
Nutmegs ... ... ,,	8,980	11,089	9,306	6,26,667	7,40,584	5,23,877
Pepper ... ... ,,	13,607	6,796	14,783	11,60,526	6,34,083	10,26,639
Other sorts ... ... ,,	5,764	5,901	5,828	4,04,623	5,10,218	3,77,000
Starch and Farina ... ... ,,	259,532	259,786	225,511	27,31,592	29,65,510	20,60,062
Sago flour ... ... ,,		176,120	212,585		18,61,135	13,80,842
Stationery excluding Paper—						
Pencils excluding Slate Pencils ... doz.	4,567,120	3,718,069	2,528,803	10,38,237	9,39,793	6,41,401
Other sorts ... ... value.	.....	.....	.....	91,21,246	95,76,587	74,83,102
Sticks and Whips ... ... ,,	.....	.....	... ..	2,03,628	1,02,756	56,327
Stone and Marble ... ... tons.	4,772	7,789	3,862	6,52,396	5,50,278	4,63,780
Sugar :—						
Sugar, 16 Dutch Standard and above. cwts.	860,098	806,661	815,285	15,68,61,120	13,23,68,466	9,59,85,478
,, Beet ... ... ,,	8,404	131,001	78,119	16,37,517	2,24,83,628	87,12,201
,, 15 Dutch Standard and below ,,	298	1,922	7,749	74,790	2,89,830	6,84,880
Molasses ... ... ,,	68,576	71,761	102,024	23,31,556	26,23,543	42,63,995

Tallow and Stearine—Grease (exoluding Mineral Grease) cwts.	6,297	8,109	6,807	1,17,287	1,49,426	1,17,574
„ „ „ — Other Sorts ... „	76,413	95,159	100,725	23,45,817	29,52,709	26,05,622
Tea—Black ... ... lbs.	7,041,539	6,470,040	3,561,426	51,56,816	43,72,389	23,22,536
„ Green ... ... „	2,464,409	3,769,523	3,086,835	22,65,469	20,17,229	22,45,109
Tea Chests, entire or in sections ... value.	.....	.....	.....	67,47,288	80,24,414	63,52,669
Telegraph materials for construction and accessories other than electrical „	.....	.....	.....	26,094	1,57,766	47,142
Telephone materials for construction and accessories other than electrical ... „	.....	.....	.....	2,22,632	2,13,860	1,35,538
Textiles—						
Cotton—Raw ... ... tons.	28,882	23,980	58,464	3,96,42,720	3,42,14,922	6,38,93,631
„ Waste ... ... „	1,643	19	201	36,417	355	3,086
„ Twist and yarn ... ... lbs.	43,766,366	43,882,041	29,139,915	6,38,78,962	5,99,85,715	5,08,37,006
Cotton Manufactures—						
Blankets ... ... lbs.	3,329,539	3,166,714	3,409,704	23,90,497	20,93,201	18,41,424
Canvas ... ... yards.	1,385,450	1,023,695	1,017,727	9,29,058	8,01,147	6,59,239
Handkerchiefs ... ... No.	7,114,188	10,207,288	3,868,905	10 92,267	13,13,014	351,161
Shawls ... ... „	241,732	206,924	99,185	4,84,483	3,54,461	1,67,095
Hosiery—						
Stockings and Socks ... Dozen pairs	1,103,567	1,100,444	837,895	20,28,223	20,26,411	12,88,710
Underwear ... ...dozens	2,941,350	2,904,960	2,187,001	1,19,60,270	1,18,83,405	73,49,255
Other sorts ... ...value.	.....	.....	.....	5,15,119	4,60,246	1,42,386
Lace and Patent net ... ... yards.	1,957,378	2,177,245	1,171,854	11,35,309	11,47,618	5,79,531
Piece-Goods—						
Grey (Unbleached) ... ... „	838,643,367	925,548,701	365,039,424	20,19,16,129	20,92,58,073	6,86,75,860
White (Bleached) ... ... „	554,077,946	473,584,013	271,641,667	15,33,51,165	13,27,55,211	6,20,51,894
Coloured, printed or dyed... ... „	506,935,513	488,475,377	245,772,459	17,34,82,133	15,14,66,294	6,81,94,237
Fents ... ... „	37,103,686	36,738,421	7,576,356	93,89,360	90,31,258	15,83,335
Thread Sewing ... ... lbs.	2,094,467	2,402,078	1,941,093	71,01,499	81,11,549	59,53,714
Rope ... ... „	831,077	1,066,768	765,198	10,25,324	12,87,709	8,14,469
Towels in the piece ... ... yards.	2,530	4,677	6,577	1,710	3,985	1,799
Other sorts ... ... lbs.	1,579,187	18,66,044	1,570,492	27,55,241	28,93,831	20,69,379
Flax—Raw ... ... „	4,501	.....	15	6,449	.....	9

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*)

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Manufactures—						
Twist and yarn ... ... lbs.	23,753	10,871	21,488	23,651	4,473	21,441
Canvas .. .. yards.	1,547,171	1,457,524	1,071,642	18,38,167	17,50,380	10,95,048
Piece-Goods ... ... ,,	818,910	629,160	231,143	4,56,512	3,39,922	1,55,196
Thread Sewing ... ... lbs.	110,056	131,546	104,382	2,38,206	2,57,182	1,77,959
Other sorts ... ... ,,	551,886	578,648	450,667	9,81,773	9,86,078	7,08,962
Haberdashery and Millinery—						
Lace and Embroidery ... ... value.	.....	.....	... ..	43,38,810	24,12,222	21,93,375
Towels not in the piece .. ... No.	3,035,720	4,972,355	3,131,670	10,04,248	14,79,406	9,34,138
Other sorts ... ... value.	.....	.....	.....	80,64,285	65,36,163	41,70,777
Hemp—Raw ... ... cwts.	32,484	31,588	21,175	8,06,014	8,75,291	4,58,182
,, Manufactures ... ... value.	.....	.....	.. ...	1,80,451	1,05,790	1,09,108
Jute—Raw ... ... tons.	11	17	1	4,672	5,324	752
,, Manufactures including twist and yarn ... ... value.	.....	... ..	.....	26,53,079	24,14,783	18,36,157
Silk—Raw ... ... lbs.	2,131,020	2,175,239	1,939,519	1,23,57,025	1,23,12,563	88,16,865
,, Waste ... ... ,,	1,655	40	10,687	2.129	50	28,435
Silk Yarn, Noils and Warps .. ... ,,	2,046,760	1,956,014	1,424,598	85,61,160	71,82,923	51,86,505
Silk Manufactures—						
Goods of silk mixed with other materials ... ... yards.	2,864,778	2,989,894	4,600,241	40,22,670	34,75,235	28,09,987
Piece-Goods ... ... ,,	21,872,848	22,924,625	16,754 831	2,44,31,905	2,32,59,270	1,26,86,252
Thread for sewing ... ... lbs.	12,122	12,002	11,793	1,75,880	1,64,700	1,51,241
Other sorts ... ... ,,	45,483	51,696	39,843	5,15,858	4,48,248	3,13,191

Wool—						
Raw ... ... lbs.	6,017,802	6,653,420	3,075,457	49,52,846	51,70,596	18,53,852
Yarn and Knitting Wool :—						
Worsted Yarn for Weaving ... ,,	1,080,375	4,86,436	568,957	34,21,988	10,68,897	11,03,028
Knitting Wool... ... ... ,,		5,98,401	537,963		19,19,248	14,34,028
Manufactures :—						
Blankets and Rugs other than Floor Rugs ... ... ,,	5,470,866	4,833,186	3,667,416	63,77,506	51,05,921	36,50,855
Braids ... ... ,,	13,609	23,775	13,403	45 077	85,808	42,561
Carpets and floor Rugs ... ... ,,	348,300	603,637	176,311	9,52,183	9,91,521	4,51,571
Hosiery ... ... ,,	420,107	409,575	220,837	20,05,958	20,04,313	9,72,448
Piece-Goods ... ... yards	15,985,446	12,560,875	7,719,400	2,84,03,026	2,33,22,248	1,19,85,948
Shawls ... ... No.	936,597	658,271	392,486	37,85,545	26,92,333	14,13,399
Other sorts ... ... lbs.	185,771	310,327	184,162	2,42,437	4,84,511	2,03,349
Artificial Silk :—						
Artificial Silk Yarn ... ... ,,	7,668,068	7,353,006	7,119,786	1,35,30,385	99,10,593	80,82,692
Piece-Goods of Cotton and Artificial Silk ... ...yards.	49,801,046	56,599,974	51,494,545	3,30,42,839	3,14,98,272	2,11,59,627
Others sorts ... ... value.	.....	.....	.....	11,34,658	17,92,529	10,23,923
Other Textiles ... ... ,,	.....	.....	.....	2,29,062	77,491	2,53,220
Tobacco—						
Unmanufactured ... ... lbs.	6,760,716	4,551,848	1,608,381	57,42,864	39,71,521	14,39,646
Manufactured—Cigars ... ... ,,	34,490	39,553	32,514	1,74,218	1,75,014	1,59,546
,, Cigarettes ... ... ,,	4,952,083	5,282,965	3,059,692	2,00,90,260	2,13,16,574	1,22,48,144
,, Tobacco for Pipes and Cigarettes .. ... ,,	217,694	233,253	189,648	13,15,435	13,56,941	10,88,627
,, Other sorts ... ... ,,	29,589	32,991	39,752	1,37,251	1,50,940	1,79,846
Toilet Requisites ... ...value	.....	.....	.....	64,60,622	72,68 019	53,80,814
Toys and Requisites for Games and Sports ,,	.....	.....	.....	66,69,078	64,84,153	49,06,240
Umbrellas ... ... No.	265,201	164,344	89,048	7,65,228	4,25,887	2,82,414
Umbrella fittings ... ...value	... ..	.. ...	.....	49,54,013	39,40,333	28,76,110

FOREIGN TRADE OF BRITISH IMPORTS—(*concluded*).

Articles.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
Vehicles including Locomotives, etc., for Railways :—				Rs.	Rs.	Rs.
Carriages and Carts not mechanically propelled including Railway carriages, trucks, etc. ... ... No.	5,061	3,665	3,436	7,37,753	6,16,542	5,70,118
Parts of Carriages and Carts excluding Rubber Tyres ... ... value.	.....	.....	.....	6,65,232	5,75,421	3,93,330
Perambulators and children's go-carts No.	9,849	7,661	5,273	2,82,973	2,27,303	1,35,320
Parts of Perambulators and Children's go-carts ... ... value.	.....	.....	.....	5,637	9,777	13,158
Cycles other than Motor Cycles imported entire or section... ... No.	163,433	142,052	53,472	68,58,664	59,12,139	21,48,778
Parts of Cycles and accessories excluding Rubber Tyres ... ... value.	.....	.....	.....	60,76,328	59,87,128	50,70,565
Aircraft ... ... No.	13	23	21	1,25,431	2,03,173	2,32,303
„ parts of ... ... value.	.....	.....	.....	1,23,183	1,75,554	2,09,504
Carriages and parts for Railways ... „	.....	.....	.....	1,01,90,287	1,10,56,684	76,77,582
Wagons and Parts for Railways ... „	.....	.....	.....	57,82,273	73,47,395	54,43,014
Motor cars including Taxi Cabs. ... No.	19,567	17,399	12,601	4,21,46,946	3,75,86,430	2,57,58,783

Motor cycles including Scooters ...	No.	1,802	1,956	1,501	10,16,482	11,01,112	8,13,556
,, omnibuses, vans and lorries	,,	12,790	15,306	8,913	2,16,56,149	2,41,69,291	1,41,58,937
Parts of mechanically propelled Vehicles and accessories other than of Aircraft excluding Rubber Tyres	value.	.....	.....	.....	1,23,72,077	1,23,85,174	91,71,586
Ships, parts of (including Launches and Boats)	,,	... ..	... ..	.....	20,20,451	11,20,777	12,56,350
Wax of all kinds other than paraffin wax.	cwts.	5,087	6,768	6,293	1,61,422	1,30,911	1,64,431
Wood and Timber—							
Deal and Pinewood	Cubic tons.	9,246	11,789	7,090	8,62,924	10,66,605	6,34,475
Jarrah wood	,,	2,878	2,377	.....	2,86,494	3,31,181	... ..
Teak wood	,,	11,769	10,668	10,563	17,96,108	16,47,776	15,09,757
Wood—Firewood	tons.	715	611	811	10,830	9,036	12,437
Sandalwood	,,	553	489	841	2,42,465	2,83,017	1,37,477
Sleepers of Wood for Railways ...	value.	... ..	.....	.....	1,01,713	951	.....
Other kinds of Wood and Timber ...	,,	.. ...	.....	.....	26,74,598	44,65,169	47,81 399
Manufactures of Wood other than Furniture and Cabinetware	,,	.....	.....	.....	23,70,615	25,50,526	19,06,149
Postal Articles not specified	,,	.....	.....	.....	4,04,03,300	4,08,01,187	3,54,40,858
All other Articles of Merchandise ...	,,	.....	.....	.....	49,43,237	40,16,074	26,22,478
Total Value Rs.		.....	.....	.....	2,53,30,59,741	2,40,79,69,341	1,64,82,19,238

¶ Excludes Imports by post of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under their appropriate heads.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st March 1929, 1930 and 1931.

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
Indian Produce and Manufactures.				Rs.	Rs.	Rs
Animals, Living—						
Cattle ... ... No.	8,706	2,226	1,939	5,35,104	1,74,404	2,50,540
Sheep and Goats ... ... ,,	165,899	179,107	113,826	29,38,809	30,73,469	20,58,912
Other kinds ... ... ,,	367,383	307,071	202,330	5,21,106	4,32,916	2,90,622
Apparel excluding Hosiery, Boots and Shoes ... ...value	.....	.....	.....	17,62,368	24,52,159	16,12,312
Arms, Ammunition and Military Stores ,,	.....	.....	... ..	865	899	1,656
Art, works of ... . ,,	.....	.....	.....	2,10,638	1,72,333	3,05,255
Books, Printed and Printed Matter including Maps and charts ... ... cwts.	10,221	12,094	7,306	9,96,242	10,17,887	7,06,060
Boots and Shoes ... ... pairs.	284,913	258,638	207,965	7,84,274	503,469	3,53,913
Bristles ... ... cwts.	4,097	3,405	2,531	15,03,814	14,25,906	10,97,931
Building and Engineering Materials other than of Iron, Steel or wood—						
Chalk and Lime ... ... ,,	14,419	21,739	14,239	22,553	33,207	17,796
Bricks ... ... No.	119,177	863,909	307,072	13,116	33,961	31,459
Tiles ... ... ,,	12,204,823	11,090,468	7,002,345	6,61,159	6,08,846	3,83,365
Other kinds ... ... cwts.	168,912	164,113	119,231	8,18,464	8,23,166	6,06,315
Candles of all kinds ... ... lbs.	3,307,292	3,884,189	2,486,578	9,33,165	10,91,449	6,46,122
Canes and Rattans ... ... cwts.	296	723	1,127	11,247	20,640	37,558
Casein ... ... ,,	13,360	14,273	8,236	4,90,857	4,75,534	1,64,648

Chemicals and Chemical Preparations :—						
Potassium Compounds—Saltpetre...	cwts.	91,972	85,172	83,341	9,90,303	8,87,265	7,52,345
Soda Compounds-Borax	„	1,520	1,816	850	32,683	34,843	16,356
Other sorts of Chemicals	value	.....	.....	.. ...	6,40,479	5,51,174	3,33,894
Coal and Coke—							
Coal	tons.	638,777	685,259	428,170	71,32,028	71,61,253	49,05,070
Coke	„	2,489	2,372	1,520	50,685	44,258	29,638
Coffee	cwts.	197,629	184,220	292,889	1,69,24,748	1,45,89,869	1,91,85,920
Coir, unmanufactured	tons.	343	228	196	1,05,759	80,027	60,604
„ manufactured	„	31,997	31,497	25,862	1,05,20,871	1,03,88,453	87,96,387
Cordage and Rope of Vegetable Fibre ...	cwts.	65,073	57,323	45,760	16,01,878	14,10,223	10,44,536
Drugs and Medicines—							
Cinchona Bark	lbs.	138,104	74,533	89,435	90,874	37,778	34,344
Nuxvomica	cwts.	43,212	50,434	28,744	3,03,208	3,82,739	1,94,158
Senna	„	46,995	54,166	39,975	8,60,764	10,12,986	6,66,384
Other sorts	value.	... ..	.. ...	.....	29,06,142	34,11,188	11,97,696
Dyeing and Tanning Substances :—							
Barks for Tanning	cwts.	1,582	3,593	2,536	9,343	18,368	9,443
Cutch and Gambier	„	47,055	44,070	48,138	9,28,048	8,81,035	9,00,968
Indigo	„	889	867	934	2,32,680	2,40,613	2,45,376
Myrabollams	„	1,230,688	1,235,612	1,303,563	80,44,314	78,11,638	77,71,377
Myrabollam Extracts	„	49,258	25,775	10,165	7,44,068	3,39,973	1,29,935
Safflower	„	1,516	1,692	1,329	35,059	37,526	35,453
Turmeric	„	64,543	70,653	76,069	14,20,489	14,65,951	14,47,123
Other sorts including Lac Dye ...	„	23,904	29,577	20,546	3 90,949	3,61,535	2,83,619
Earthenware and Porcelain including pipes of Earthenware	value.	.....	. ...	.....	71,054	90,867	1,04,944
Feathers	lbs.	74,412	50,290	49,198	13,410	8,482	9,717
Fibre for Brushes and Brooms	tons.	6,169	9,008	6,496	25,91,990	28,11,691	25,51,252
Fish—							
Fish—dry unsalted	cwts.	92,586	58,588	77,235	19,41,730	11,10,680	14,89,367
„ dry salted	„	205,234	221,959	185,122	45,21,445	49,83,249	42,72,829
„ Fishmaws and Sharkfins ...	„	10,831	9,679	8,286	13,12,792	12,17,207	10,20,705
„ Wet Salted	„	8,358	11,301	7,202	42,115	69,940	50,882

FOREIGN TRADE OF BRITISH INDIA EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Fodder, Bran and Pollards excluding oil cake—						
Rice Bran ... ... tons.	246,586	239,633	251,584	1,33,75,631	1,08,89,956	68,98,298
Bran and Pollards, other sorts ... ,,	10,549	7,826	8,717	10,07,163	8,13,982	6,62,352
Other sorts of Fodder ... ... ,,	2,505	2,696	1,630	1,10,418	1,59,204	1,15,618
Fruits and Vegetables—						
Fresh Fruits—						
Cocoanuts ... ... No.	150,189	161,166	168,228	12,344	15,609	11,315
Other sorts ... ... value.	.....	.....	.....	2,05,652	2,54,563	1,72,545
Fresh Vegetables—						
Onions ... ... cwts.	973,132	868,260	807,179	43,75,034	33,45,073	33,65,774
Other sorts ... ... value.	.....	.....	.....	7,52,592	7,76,597	5,23,414
Dry Fruits and Vegetables, all sorts ... tons.	12,149	12,303	9,347	42,69,609	46,69,739	39,01,848
Furniture and Cabinetware ... ... value	.....	.....	.....	2,89,297	3,79,897	3,56,034
Glass and Glassware ... ... ,,	.....	.....	.....	1,34,713	1,03,463	61,192
Grain, pulse and flour:—						
Barley ... ... tons.	137,847	5,567	1,134	1,64,82,061	6,71,694	1,01,700
Joowar and Bajree ... ... ,,	42,466	15,466	6,547	66,93,453	25,12,565	8,16,162
Maize ... ... ,,	17,340	482	76	18,81,306	47,420	10,477
Oats ... ... ,,	748	371	73	1,22,817	71,578	13,240

Rice in the husk (Paddy) ... ... tons.	51,470	27,612	25,445	46,88,232	22,20,383	14,61,922
„ not in the husk ... ... „	1,765,353	2,298,229	2,253,784	25,99,00,060	31,28,42,340	25,81,88,961
„ Flour and Ground Rice ... „	532	139	135	96,496	29,117	30,131
Wheat ... ... „	114,707	12,671	196,505	1,69,23,706	21,24,473	1,94,87,643
Wheat Flour ... ... „	54,183	50,965	46,909	1,16,35,074	1,07,17,814	80,03,898
Pulse—Beans ... ... „	35,544	31,919	21,675	44,72,124	43,54,283	17,24,385
„ Gram ... ... „	13,969	11,517	11,932	23,93,588	21,27,591	17,67,050
„ Lentils ... ... „	14,104	13,556	10,767	27,75,782	26,28,418	16,21,762
„ Other sorts ... ... „	49,966	39,961	37,816	85,01,495	72,68,069	53,90,834
Other sorts of Grain, Pulse and Flour... „	2,106	1,803	1,051	3,76,227	3,00,595	2,10,536
Gums and Resins—						
Arabic ... ... cwts.	5,112	7,704	6,374	1,87,767	2,54,184	1,63,488
Resin ... ... „	29,518	46,075	13,151	4,25,289	5,83,040	1,66,081
Other Sorts ... ... „	39,549	41,334	44,451	15,68,487	16,55,660	14,95,190
Hardware and Cutlery including plated-ware ... ... value.	.....	...	.....	8,02,073	3,23,893	7,62,217
Hides and Skins—						
Hides (raw) ... ... tons.	37,347	25,245	22,819	4,05,42,788	2,70,16,833	1,77,61,030
Skins (raw) ... ... „	22,891	22,038	18,300	5,41,41,572	5,18,58,021	3,62,57,157
Cuttings of Hides and Skins (raw) ... „	5,906	5,808	4,145	9,13,309	9,52,015	6,45,024
Hides (tanned or dressed) ... ... „	16,397	14,261	11,543	4,39,98,873	3,43,67,323	2,59,76,290
Skins (tanned or dressed) ... ... „	7,105	6,731	6,190	4,90,75,620	4,61,60,319	3,67,58,898
Horn Tips and pieces of Horn ... ... cwts.	37,146	36,835	20,767	7,95,958	7,53,246	3,54,033
Instruments, apparatus and appliances and parts thereof—						
Musical ... ...value.	... ..	.....	.....	7,16,693	8,66,972	5,22,456
Other kinds ... ... „	.....	.....	.....	1,70,511	4,13,145	85,331
Ivory, Unmanufactured ... ... lbs.	676	228	1,432	3,695	1,121	7,670
„ Manufactured ... ...value.	.. ...	.....	.....	9,874	13,811	5,344
Jadestone ... ... cwts.	2,688	2,137	1,475	5,82,471	4,86,156	2,18,522

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs	Rs.	Rs.
Jewellery ... ... value.	.....	.....	.....	14,063	21,510	14,76,198
Plate of Gold and Silver ... ... ,,	.....	.....	.....	45,791	43,635	42,410
Kapok ... ... cwts.	38,448	34,449	22,225	16,98,330	14,96,942	8,13,6'8
Lac—Button ... ... ,,	24,714	24,175	23,676	34,40,808	30,12,077	17,22,321
,, Seed ... ... ,,	92,420	68,035	106,289	1,00,51,046	68,52,475	57,61,593
,, Shell ... ... ,,	530,746	498,252	366,419	6,81,61,168	5,67,95,600	2,23,64,866
,, Stick ... ... ,,	26,514	6,361	4,695	20,44,508	4,71,258	1,98,894
,, Other sorts ... ... ,,	69,009	72,093	46,092	27,28,564	25,40,614	8,26,108
Lacqueredware of (Indian Manufacture). value.	.....	.....	.....	45,844	42,603	30,952
Leather—Unwrought ... ... cwts.	4,638	4,354	4,048	11,15,026	8,67,947	9,40,733
Leather—						
Manufactures :—						
Leather Belting ... ... value.	.....	.....	.....	1,250	4,088	14,700
Bags, Trunks and Travelling Requisites ... ... ,,	.....	.....	.....	69,116	79,378	62,508
Other sorts ... ... ,,	.....	.....	.....	1,80,838	1,44,523	1,58,079
Liquors ... ... gals.	412	672	371	1,077	1,456	887
Machinery and Millwork of all kinds ...value.	.....	.....	.....	66,101	51,921	42,357
Manures—Bones ... ... tons.	94,747	109,711	105,225	94,91,685	1,08,21,420	1,02,70,064
,, Fish Manure and Guano ... ,,	8,749	6,547	5,469	10,49,163	7,68,194	7,21,648
,, Horn Meal ... ... ,,	4,350	3,352	1,970	5,97,561	4,63,286	2,25,038
,, Sulphate of Ammonia ... ... ,,	10	.....	4,850	2,050	.....	5,62,600
,, Other kinds ... ... ,,	10,111	2,676	3,369	10,75,529	4,42,489	4,72,579
Mats and Mattings ... ... sq. yds.	331,335	353,966	454,695	47,290	37,720	82,837

Metals and Ores:—							
Brass, Bronze and Similar Alloys, unwrought	cwts.	4,462	3,704	3,498	1,07,253	1,11,318	70,780
Do. (wrought)	„	11,619	13,670	7,546	14,14,832	15,62,709	8,35 080
Chromite (chrome Iron Ore)	tons.	29,903	17,280	20,641	9,50,467	5,78,856	6,74 300
Copper Ore	„	2	.....	.....	250	.....	...
Copper other sorts	cwts.	206,843	268,508	346,183	43,34,171	55,32,704	62,23,596
Ferro Manganese	tons.	3,106	3,200	.....	1,30,345	19,200	.....
Iron and steel Ore	„	.....	101	802	.....	3,030	12,520
Iron or Steel—Pig	„	448,946	568,813	439,135	2,11,49,275	2,59,39,988	1,70,40,230
Iron or Steel old for remanufactures	„	78,010	77,537	53,202	22,06,547	25,44,119	16,42,284
Pipes and fittings cast	„	54	131	2,048	16,422	16,894	2,17,846
Iron Steel manufactures, other sorts	„	731	1,204	803	1,30,642	2,12,706	1,29,559
Lead—Pig	cwts.	1,443,754	1,455,843	1,498,558	2,15,37,377	2 44,52,396	2,16,8[illegible],615
„ Other sorts	„	74,721	191,781	24,717	10,43,346	11,56,676	4,92,782
Manganese Ore	tons.	680,938	815,673	485,773	1,96,80,095	2,28,56,453	1,39,09,854
Ferruginous Manganese Ore	„	13,760	24,810	5,000	1,29,600	1,48,860	35,500
Tin Unwrought	cwts.	14,761	10,786	13,161	1,35,410	1,55,380	80,169
Tin Wrought	„	865	2	.....	7 212	100	...
Tin Ore	tons.	2,624	3,331	2,534	53,71,338	64,38,465	33,76,297
Wolfram Ore	„	876	1,868	3,811	5,78,529	27,98,730	58,01,538
Zinc or Spelter	cwts.	1,535,668	1,316,208	1,225,001	77,33,969	65,84,875	55,00,050
Metals, all other sorts	„	93,024	95,178	74,621	13,22,610	19,53,094	18 02,711
Ores, other sorts of	tons.	8,212	5,915	9,063	8,93,374	3,82 301	3,64,283
Mica—In Blocks	cwts.	12,580	18,928	12,264	30,80,954	42,66,986	23,95,510
Mica—In Splittings	„	83,711	95,712	61,804	59,65,631	60,40,774	43,63,401
Monazite	tons.	100	212	.....	30,000	25,446	.....
Oils—							
Animal	gals.	3,705	3,411	878	8,906	7,429	2,280
Essential—Sandalwood oil	„	18,670	14,988	8,721	26,86,091	28,36,096	12,83,213
Essential—Lemon grass oil	„	97,549	76,543	39,358	16,26,346	10 53,247	5,27,136

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29	1929-30.	1930-31.
Oils.				Rs.	Rs.	Rs.
Essential—						
Palma Rosa Oil ... ... gallons.	6,331	9,268	8,581	3,49,514	4,15,544	3,10,689
„ Other sorts ... ... „	4,557	3,874	2,553	69,810	1,12,839	58,101
Mineral—Petroleum dangerous including Petrol, Benzine and Benzol. „	126	488	92	222	350	115
Mineral—Other sorts ... ... „	139,892	99,771	73,674	1,57,061	1,27,460	92,928
Vegetable—Non-essential—						
Castor ... ... „	538,652	508,355	476,642	12,14,520	10,49,983	9,45,993
Cocoanut ... ... „	88,259	74,835	50,750	2,21,191	1,80,695	1,09,986
Linseed ... ... „	47,077	169,553	76,923	1,18,117	4,33,719	2,00,349
Mustard or Rapeseed ... ... „	269,647	231,921	206,819	6,82,985	5,24,698	4,58,570
Sesamum ... ... „	179,474	160,583	135,617	5,26,662	4,50,337	3,44,563
Groundnut ... ... „	440,337	175,772	165,638	9,17,620	4,02,358	3,26,047
Other sorts ... ... „	22,995	26,797	27,306	64,308	79,227	63,777
Oil Cakes :—						
Castor Cake ... ... tons.	1,212	111	861	1,39,186	10,554	49,068
Cocoanut Cake (Purnac) ... ... „	4,695	4,327	3,874	6,03,279	4,99,136	315,057
Cotton Cake ... ... „	4,129	3,1.1	7,760	4,17,064	3,17,080	6,22,500
Groundnut Cake ... ... „	163,162	172,467	181,771	1,87,38,589	1,96,74,902	1,41,55,792
Linseed Cake ... ... „	86,637	51,190	24,059	1,10,12,275	62,88,444	26,72,938
Rapeseed and Sesamum Cake ... „	59,340	35,483	30,753	64,44,483	37,59,022	27,03,668
Other sorts ... ... „	8,403	5,932	4,511	10,63,079	6,51,431	2,86,152
Opium— ... ... { or chests	3,935	3,550	3,051	1,57,42,362	1,42,00,375	1,22,07,375
{ or cwts.	4,920	4,437	3,819			

Paints and Painter's Materials	value.	.....	.....	.....	10,25,104	5,65,385	3,65,151
Paper and Paperboard	,,	.....	.....	.....	20,714	20,260	16,926
Paper-making Materials	cwts.	6,885	5,847	3,237	1,47,968	1,18,273	53,115
Paraffin Wax	tons.	52,359	65,726	57,959	2,45,53,839	3,17,68,989	2,81,82,593
Perfumery	value.	.....	.....	.....	2,04,758	2,51,945	2,03,898
Plants, living including bulbs	,,	.....	.....	.....	22,740	30,357	36,221
Precious Stones and Pearls, unset ...	,,	.....	.....	.....	19,377	58,599	18,608
Printing and Lithographing Materials ...	,,	.....	.....	.....	32,344	38,501	30,877
Provisions and Oilmanstores—							
Butter	cwts	4,872	5,402	4,337	5,57,329	6,06,141	4,84,320
Ghee	,,	38,605	35,579	31,123	37,95,353	35,14,442	28,54,990
Pickles, Chutney and Condiments ...	,,	30,875	26,652	24,577	11,37,346	10,12,475	8,81,992
Confectionery	,,	1,031	1,113	480	41,185	40,547	25,477
Cheese	,,	70	52	52	6,520	5,110	4,832
Other sorts	,,	31,625	28,936	28,309	9,09,802	8,61,663	7,43,186
Rubber, raw	lbs.	25,824,448	25,673,267	23,327,501	1,99,85,435	1,78,87,892	1,29,75,198
,, Manufactures of	value.	.....	.....	.....	13,339	39,876	32,769
Salt	tons.	10,161	13	14	1,91,031	2,618	3,215
Seeds Essential :—							
Ajama	tons.	181	117	126	68,125	47,874	49,852
Coriander	,,	2,327	1,590	1,600	9,11,306	3,96,587	3,54,834
Cummin (other than black)	,,	650	456	836	5,38,859	3,91,176	6,91,251
,, (black)	,,	113	84	84	53,920	43,990	37,230
Fennel	,,	676	417	423	3,38,238	1,89,895	1,73,873
Fenugreek	,,	803	863	871	2,76,559	3,86,014	2,87,287
Sawa or Dill	,,	544	431	252	1,38,921	1,30,777	70,754
Other sorts	,,	64	75	191	30,309	31,774	95,134
Non-Essential—							
Castor	,,	121,346	106,413	91,022	2,45,53,594	2,14,96,164	1,55,85,241
Copra or cocoanut kernel ...	,,	131	112	69	84,522	67,919	33,559
Cotton	,,	131,313	57,818	41,350	1,32,60,277	54,87,328	22,73,807
Groundnuts	,,	788,407	714,157	601,204	19,36,85,142	16,38,86,038	9,66,78,700
Linseed	,,	156,743	248,162	256,799	3,30,69,824	5,72,36,789	5,41,06,779
Mowra	,,	6,982	402	1,430	11,00,579	63,100	1,49,809

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Seeds :—						
Non-Essential—*contd.*						
Poppy ... ... tons.	581	175	552	2,08,452	71,075	1,73,339
Mustard ... ... ,,	4,469	2,600	2,535	12,37,779	7,62,466	6,48,473
Niger ... ... ,,	3,448	3,947	2,053	7,25,583	7,62,475	3,16,657
Rapeseed ... ... ,,	77,496	44,310	32,843	1,66,72,650	92,07,968	52,16,683
Sesamum (Teel or Gingelly) ,,	30,483	10,789	1,116	81,78,325	27,18,295	3,48,479
Tea ... ... ,,	339	396	653	8,29,312	10,13,841	11,20,396
Other sorts ... ... ,,	621	1,600	648	96,818	2,32,279	93,525
Other than oil Seeds ... ,,	702	288	345	1,93,714	1,01,782	1,13,272
Shells and Cowries ... ...value.	.....	.....	.....	1,35,282	1,25,505	1,25,339
Soap ... ... cwts.	14,905	19,391	21,368	3,30,116	4,33,546	3,93,770
Specimens illustrative of Natural Science value.	.....	.....	.....	61,936	66,002	44,228
Spices :—						
Betelnuts ... ... cwts.	3,517	3,427	4,097	2,14,991	1,98,167	1,87,353
Cardamoms ... ... ,,	7,627	10,217	13,490	20,50,819	26,30,915	22,43,938
Chillies ... ... ,,	180,909	170,130	172,144	37,76,247	45,72,434	34,36,839
Ginger ... ... ,,	33,126	41,165	50,240	13,19,255	16,33,822	16,02,279
Pepper ... ... ,,	93,465	121,447	100,909	84,61,387	1,05,62,634	52,17,553
Cinnamon ... ... ,,	121	114	23	9,395	7,760	1,107
Cloves ... ... ,,	27	137	11	1,589	4,117	1,236
Other sorts ... ... ,,	1,361	749	788	46,757	29,091	28,233
Stationery ... ...value.	.....	.....	...	1,08,600	1,33,002	1,09,872
Stone and Marble ... ... tons.	2,114	3,306	1,972	1,25,883	1,80,522	58,700
Sugar—						
Sugar 16 Dutch Standard and above ... ,,	183	157	93	92,346	66,065	41,074

15 Sugar Dutch Standard and below...	cwts.	461	118	400	1,06,864	29,386	70,315
Molasses including Cane Jagree and Palmyra.	„	1,448	1,069	469	3,48,852	2,73,035	1,40,064
Tallow and Stearine including Grease and Animal fat	cwts.	11,731	9,917	8,788	4,94,659	4,04,351	3,33,151
Tea—							
Black	lbs.	359,163,073	376,168,945	355,300,772	26,57,67,446	25,97,92,352	23,51,13,655
Green	„	439,124	465,244	938,168	2,76,752	2,71,216	4,78,883
Tea Waste for manufacture of caffeine	„	3,962,628	4,627,009	6,519,553	3,88,830	4,50,074	6,32,295
Textiles :—							
Cotton—							
Raw	tons.	662,796	726,864	701,069	66,24,54,101	65,07,70,040	46,32,80,408
Waste	...cwts.	221,552	229,648	219,934	44,55,787	52,64,503	39,84,108
Twist and Yarn	lbs.	24,319,172	24,569,520	23,473,434	1,95,67,066	1,90,23,624	1,57,68,236
Handkerchiefs and Shawls	... No.	3,197,138	4,929,081	2,751,770	28,86,284	43,97,430	21,74,657
Manufactures—							
Canvas	... yards	15,125	9,863	2,975	18,791	5,180	1,512
Hosiery...	... value.	... ..	.....	... ...	66,426	44,498	54,233
Piece-goods—Grey (unbleached.)	yds.	16,385,049	15,043,083	9,796,065	49,48,374	44,10,927	26,63,867
„ „ White (bleached) ...	„	1,378,801	1,198,893	398,733	5,03,198	4,42,379	157,004
„ „ Coloured, Printed or dyed	„	131,455,230	117,184,496	87,520,216	4,82,16,806	4,18,54,484	3,03,99,340
Thread, Sewing	lbs.	236,264	232,614	149,564	3,42,204	3,51,377	2,11,215
Other sorts	„	1,573,515	1,435,645	775,849	14,06,634	13,37,191	7,24,362
Flax—Manufactures including Twist and Yarn	... value.	... ..	.....	.....	7,617	14,069	14,002
Haberdashery and Millinery	„	.....	.....	.....	9,93,069	10,92,769	6,30,194
Hemp, Raw	... cwts.	561,097	434,959	293,151	87,51,879	68,33,083	39,30,244
„ —Manufactures	... value.	.....	... ..	.....	3,397	4,602	4,646
Jute—Raw	... tons.	897,863	806,884	619,703	32,34,91,538	27,17,87,585	12,88,46,694
„ Twist and Yarn	... lbs.	4,801,266	6,009,110	7,340,716	10,21,318	11,48,337	12,15,031
„ Manufactures:—							
Canvas	... yards	4,319	6,336	1,044	3,300	3,063	2,603
Gunny Bags.	No.	497,685,016	532,290,940	434,045,615	24,92,76,909	21,89,26,616	14,61,79,037
Gunny Cloth	yds.	1,568,293,376	1,650,525,254	1,270,999,875	31,63,70,054	29,69,54,228	16,87,01,023
Rope and Twine	cwts.	107,494	97,608	89,326	21,50,008	19,78,709	16,46,555
Other sorts	„	4,923	7,067	98,339	2,27,726	2,56,907	12,00,262

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Silk—						
Raw ... ... lbs.	143,250	157,212	26,156	15,98,381	17,94,413	2,45,489
Chasam or waste ... ... ,,	894,058	989,137	509,895	7,96,418	9,18,301	4,92,420
Cocoons ... ... ,,	191,723	194,517	114,943	3,86,103	2,87,310	1,56,167
Manufactures :—						
Goods of silk mixed with other materials ... ... yds.	605,123	249,089	176,461	3,50,581	1,54,145	88,356
Piece-Goods ... ... ,,	43,604	33,130	14,300	67,349	61,440	20,638
Thread for Sewing ... ... lbs.	4,600	3,625	1,767	17,200	12,500	6,125
Other sorts ... ... ,,	138	704	594	971	3,380	2,082
Wool—Raw ... ... ,,	56,424,133	50,366,463	30,482,376	4,88,53,653	4,42,21,543	2,51,43,609
Manufactures :—						
Carpets and Rugs ... . ,,	5,164,928	4,635,722	4,231,526	94,22,050	85,02,045	67,04,301
Piece-Goods ... ... yards.	12,332	3,305	6,299	23,014	8,494	16,810
Shawls ... ... No.	1,712	3,693	8,155	5,837	16,990	23,507
Other sorts .. .. .. lbs.	473,149	438,856	318,362	7,66,910	6,05,302	4,36,400
Other Textiles—Raw ... ... cwts.	169	93	.....	4,540	1,440	.....
,, ,, Manufactured ... value	.....	.....	.....	1,91,692	3,56,106	4,72,495
Tobacco :—						
Unmanufactured ... ... lbs.	32,932,102	25,972,767	27,970,510	1,22,61,802	99,48,397	96,72,541
Manufactured Cigars ... ... ,,	260,370	280,604	219,762	2,85,808	2,98,724	2,45,666
,, Cigarettes ... ... ,,	284,077	292,910	342,087	2,69,739	2,79,860	3,16,445
,, Other sorts ... ... ,,	422,847	523,075	560,273	1,29,685	1,15,076	1,30,391
Toys and Requisites for Games and Sports including fishing tackle ...value.	.....	.....	.....	3,39,780	4,09,861	3,10,196
Umbrellas, Parasols and Sunshades ... No.	229,628	133,598	65,771	3,69,743	2,06,739	90,218
Vehicles excluding Locomotives, etc., or Railway ... ... value.	.....	.....	.....	20,449	43,287	25,751

Wax of all kinds except Paraffin Wax and Candles ... ... cwts.	3,638	13,685	15,466	3,02,404	3,90,598	4,05,193
Wood and Timber—						
Timber other than Railway Sleepers—						
Teak Wood ... ... cubic tons.	52,591	52,395	40,211	1,46,70,056	1,47,82,253	1,17,08,389
Teak Keys ... ... tons.	2,665	3,067	2,941	4,89,066	5,33,862	5,04,276
Firewood ... ... ,,	1,269	1,649	397	25,699	31,097	6,034
Sandalwood ... ... ,,	960	943	708	17,28,121	16,33,716	11,83,743
Other Kinds of Wood and Timber... value.	...	.....	.. ..	5,76,294	7,87,152	4,99,922
Manufactures of Wood other than Cabinetware and Furniture ,,	.....	.....	.....	1,96,884	2,38,604	1,44,522
Postal Articles ... ... ,,	... .	.. ...	.. ...	2,53,25,323	2,34,41,051	2,04,34,307
All other Articles ... ... ,,	... .	.. ...	... ..	66,05,500	71,89,810	47,02,603
Total Indian Merchandise Value Rs.	.....	.....	.....	**3,30,12,78,786**	**3,10,80,55,200**	**2,20,49,26,338**
FOREIGN MERCHANDISE.						
Animals, Living ... ... No.	136	168	128	4,41,335	3,66,170	3,14,498
Apparel (excluding Hosiery, Boots and Shoes) ... ...value.	.....	. ...	.....	16,24,840	13,49,356	10,66,312
Arms, Ammunition and Military Stores ,,	.....	.....	.....	2,28,980	1,48,534	1,78,864
Art, works of (other than pictures) ... ,,	.....	.. ...	.....	53,137	97,976	51,356
Boots and Shoes ... ... pairs.	7,934	8,635	32,865	22,850	24,933	42,948
Books Printed and Printed Matter including Maps and charts ... .. cwts.	2,098	1,717	2,100	4,68,037	3,28,314	4,93,600
Buildings and Engineering Materials other than Iron, Steel or Wood value.	.....	.. ...	.....	24,112	59,130	1,51,081
Candles of all kinds ... ... lbs.	34,233	367	282	10,971	201	113
Canes and Rattans ... ... cwts.	320	396	1,107	14,178	17,946	38,835
Chemicals and Chemical Preparations...value.	.....	.....	.....	1,58,127	1,56,242	1,37,338
Chinese and Japaneseware including Lacqueredware ... ... ,,	.....	......	.....	39,210	30,751	39,058
Clocks and Watches and parts thereof... ,,	.....	.....	.....	33,180	19,544	25,216
Coffee ... ... cwts.	4,482	9,109	4,836	2,49,359	5,21,361	2,67,494
Coal and Coke ... ... tons.	35,995	50,066	32,607	7,08,565	9,51,135	6,11,954
Cutlery ... . value.	.....	.....	.....	2,78,902	2,84,721	1,59,408

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
				Rs.	Rs.	Rs.
Drugs and Medicines ... ... value.	... ...	.....	.....	3,07,721	3,97,695	5,87,694
Dyeing and Tanning Substances ... ... cwts.	.....	.....	.....	4,63,371	3,16,608	2,55,200
Earthenware and Porcelainware including Earthenware Pipe ... ... value.	... ..	.....	.....	1,31,133	1,50,170	1,64,095
Electroplatedware ... ... ,,	.....	.....	.....	27,975	60,010	43,845
Fish excluding Canned Fish ... ... cwts.	3,069	2,614	2,379	4,34,007	4,42,839	3,62,632
Fruits and Vegetables ... ... value.	.....	.....	... ..	13,94,624	10,04,586	9,03,010
Furniture and Cabinetware ... ... ,,	.....	.....	.....	99,901	92,155	1,88,654
Glass and Glassware ... ... ,,	... ..	... ..	.....	4,13,226	3,88,786	2,36,989
Grain, Pulse and Flour ... ... tons.	54	4,328	70	9,432	5,23,743	6,559
Gums and Resins—						
Arabia ... ... cwts.	24,319	18,581	4,938	9,63,265	6,58,132	1,37,361
Benjamin ... ... ,,	1,720	2,845	1,357	84,379	90,869	61,350
Olibanum or Frankincense ... ... ,,	20,986	21,208	15,116	7,59,377	7,62,815	4,79,840
Rosin ... ... ,,	611	3,145	3,393	12,963	52,773	47,266
Other sorts ... ... ,,	31,968	32,544	28,351	15,60,808	13,52,973	7,60,347
Skins, Raw ... ... tons.	333	211	211	1,53,01,636	1,05,36,519	1,01,23,204
Hides (tanned and dressed) ... ... ,,	1	8	.. ...	2,885	1,350	715
Skins (tanned or dressed) ... ... ,,	10	9	29	5,42,901	2,74,093	5,72,839
Hardware excluding Cutlery and Electroplatedware ... ... value.	.....	.....	.....	27,62,360	25,03,078	19,93,788
Horns Tips and pieces of Horn ... ... cwts.	5	4	3	875	510	330
Instruments, Apparatus and Appliances and parts thereof:—						
Electrical ... ... ,,	.....	.....	.....	3,36,150	4,98,302	3,88,124
Musical :—						
Talking Machines and accessories ...value.	.....	.....	.....	58,942	44,948	1,74,712

Other sorts ... ... value.	.....	.....	.....	56,827	64,899	65,313
Optical ... ... ,,	.....	.....	.....	6,291	7,919	10,579
Photographic ... ... ,,	.....	.....	.....	1,42,918	2,56,009	3,57,654
Other kinds ... ... ,,	.....	.....	.....	3,19,689	2,22,554	2,73,110
Ivory, unmanufactured ... ... lbs.	17,758	13,455	2,731	1,02,355	79,707	35,950
,, Manufactured ... ... value	.....	.....	.....	1,112	8,055	34,423
Jewellery ... ... ,,	.....	.....	.....	21,344	75,860	74,258
Plate of Gold and Silver ... ... ,,	.....	.....	.....	1,23,902	2,04,071	2,58,723
Leather—Unwrought ... ... cwts.	62	33	89	17,814	18,354	20,325
Manufactures ... ... value.	.....	.....	.....	1,06,344	1,30,084	85,146
Liquors ... ... gals.	12,895	11,370	16,519	54,739	71,419	1,04,616
Machinery and Mill Work ... ... value.	.....	.....	.....	15,37,339	17,56,850	18,40,441
Matches ... ... gross of boxes.	196,313	66,750	7,432	3,28,736	1,19,836	19,514
Mats and Mattings ... ... sq. yds.	36,128	31,811	32,640	29,201	21,273	20,654
Metals and Ores:—						
Brass, Bronze and similar alloys ... cwts.	4,986	7,924	1,424	2,18,469	3,28,732	68,283
Copper ... ... ,,	1,591	2,009	660	87,534	1,10,372	40,060
Iron or Steel ... ... tons.	47,818	65,559	36,735	18,16,741	26,85,274	14,53,289
Lead Ore ... ... ,,	1	51	.....	1,035	9,315	330
Lead excluding Ore ... ... cwts.	1,030	346	287	81,738	9,637	10,016
Tin ... ... ,,	3,554	692	1,298	59,272	98,643	1,45,398
Quicksilver ... ... lbs.	6,132	1,610	75	16 976	6,742	350
Zinc or Spelter ... ... cwts.	303	84	249	5,963	2,460	3,321
Metals, Other Sorts ... ... ,,	8,587	8,935	13,464	4,55,816	5,03,304	5,33,650
Ores, Other Sorts ... ... tons.	11	.....	1	20,600	.....	45
Oils ... ... galls.	6,617,609	5,571,893	3,128,980	12,98,615	14,43,279	9,16,507
Paints and Colours ... ... cwts.	2,622	2,063	7,432	1,61,594	1,31,169	1,96,334
Paper and Pasteboard ... ... value.	.....	.....	.....	1,28,410	87,361	64,779
Perfumery ... ... ,,	.....	.....	.....	77,706	58,682	56,219
Precious Stones and Pearls unset ... ,,	.....	.....	.....	5,22,776	2,16,680	2,66,550
Printing & Litho machinery materials... ,,	.....	.....	.....	47,413	1,36,863	74,662
Prints, Engravings and Pictures .. ... ,,	.....	.....	.....	20,092	47,046	97,092
Provisions, Oilmanstores and Confectionery excluding Fish and Fruits and Vegetables ... ... cwts.	14,206	3,191	4,568	7,52,978	2,11,013	3,51,231
Rubber, Raw ... ... lbs.	.....	.....	.....	.....	.....	.....

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
Rubber Manufactures ... ... value.	.....	.....	.. ..	Rs. 1,99,293	Rs. 27,36,355	Rs. 29,63,901
Seeds ... ... tons.	130	375	104	62,641	1,35,734	54,913
Shells and Cowries ... ... value.	.....	.....	.....	1,00,379	61,752	25,130
Soap ... ... cwts.	441	376	672	23,039	14,931	20,023
Specimens illustrative of natural science. value	.....	.....	.....	4,201	5,926	9,611
Spices :—						
Cardamoms ... . cwts.	95	54	69	22,314	10,805	13,361
Cassia Lignea ... ... ,,	2,740	2,113	4,373	57,698	54,444	76,845
Cloves ... ... ,,	1,954	3,080	2,595	1,02,667	1,78,431	1,56,260
Nutmegs ... ... ,,	223	142	448	14,741	9,456	36,702
Other kinds ... ... ,,	1,235	836	3,082	75,956	48,373	2,22,329
Stationery ... ...value.	.....	.....	.....	1,62,859	1,63,538	1,16,116
Stone and Marbles ... ... tons.	87	72	20	13,125	18,761	10,495
Sugar—						
Sugar 16 Dutch Standard and above .. ,,	10,182	7,299	3,364	23,35,345	17,00,659	6,57,741
15 Dutch Standard and below ... ... ,,	.....	.....	.....	.....	6	.....
Tea Black ... ... lbs.	26,704	27,248	13,633	23,515	24,175	10,118
,, Green ... ... ,,	4,211	2,560	50,900	4,980	2,969	10,032
Textiles :—						
Cotton—Raw ... ... tons.	551	1,425	94	8,68,454	19,21,615	1,14,836
Twist and Yarn ... ... lbs.	316,884	473,799	412,149	4,24,201	5,82,477	3,99,337
Manufactures—						
Handkerchiefs and Shawls ... No.	40,239	31,369	3,088	12,999	11,215	2 580
Canvas ... ...yards.	3,258	2,107	1,324	4,394	2,198	1,192
Hosiery ... ... value.	.....	.....	.....	1,77,526	1,48,637	69,408
Lace and Patent Net ... ... yards.	380	.....	.....	460	.....	.....
Grey (unbleached) Piece-goods ... ,,	7,182,424	203,505	7,560,643	19,58,282	22,12,236	18,17,194

White (bleached) Piece-goods ...	yds.	4,128,588	3,360,328	3,109,779	14,29,308	11,10,383	8,88,200
Coloured, Printed or Dyed Piece-goods	,,	12,850,660	10,612,875	6,732,248	46,61,576	36,36,683	21,13,291
Feats of all descriptions	,,	63,791	45,768	14,925	18,595	14,832	5,205
Rope	lbs.	168	224	112	95	100	50
Thread, sewing	,,	67,818	60,796	49,932	1,52,278	93,942	98,743
Other sorts	,,	25,561	23,641	24,796	28,932	28,570	29,115
Flax Manufactures	value.	.....	.....	.....	20,999	17,585	15,712
Haberdashery and Millinery	,,	.....	.....	.....	7,75638	6,63,618	5,07,278
Silk—Raw	lbs.	6,437	8,911	12,843	43,345	42,356	61,655
Silk Manufactures—Yarn, Noils and Warps	,,	36,809	85,437	7,529	1,39,886	2,28,684	39,236
Silk Piece-goods	yards.	100,737	95,218	58,568	1,45,563	1,13,638	64,910
Thread	lbs.	188	480	.....	1,170	3,759	.....
Goods of silk mixed with other materials	yds.	16,569	20,542	20,389	17,013	17,551	10,012
Other sorts	lbs.	2,422	2,907	1,938	52,922	70,930	32,394
Wool—Raw	,,	11,947,288	8,227,311	4,993,088	94,38,536	65,14,449	28,51,780
Manufactures—Piece-goods	yards.	143,285	104,647	44,504	3,52,044	2,75,810	90,441
Shawls	No.	17,962	6,339	3,610	53,934	34,494	17,260
Other sorts	lbs.	2,360,561	1,970,700	1,245,234	86,91,275	74,43,386	40,74,785
Tobacco—Unmanufactured ...	,,	16,470	1,632	2,069	15,487	6,247	3,541
Manufactured	,,	36,273	30,028	14,331	1,03,365	96,837	55,606
Toys and requisites for Games and sports including fishing tackle.	value.	.....	.....	.....	1,12,474	1,03,348	95,522
Umbrellas including Parasols and Sunshades	Nos.	129,199	59,544	29,053	2,09,583	1,00,942	38,079
Vehicles (exclds. Locomotives for Railways)	value.	.....	.....	.....	17,33,305	24,55,642	16,56,112
Wax of all kinds	cwts.	57	83	50	8,394	9,087	3,644
Wood and Timber exclds. Manufactures.	value.	.....	.....	...	48,651	51,231	31,745
Wood, Manufactures of	,,	.....	.....	... ...	11,64,091	7,33,959	8,85,819
Postal Articles	,,	.....	.....	.....	21,90,082	21,18,610	13,33,352
All other Articles	,,	... ..	.....	.....	5,90,767	7,19,648	6,78,304
Total Foreign Merchandise ...	,,	.....	.....	.....	7,83,32,891	7,12,68,662	5,14,40,315
Grand Total—Ind. & Forgn. Merchandise.	,,	.....	... ...	.....	3,37,96,11,677	3,17,93,28,862	2,25,63,66,613

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st March 1929, 1930 and 1931.

Articles.	Quantities.			Value.		
	1928–1929.	1929–1930.	1930–1931.	1928–1929.	1929–1930.	1930–1931.
				Rs.	Rs.	Rs.
Animals, Living—						
Horses ... ... No.	2,925	3,574	2,036	18,07,697	20,93,184	9,84,661
Other kinds ... ... ,,	1,480	931	2,552	1,33,212	1,40,385	1,41,535
Apparel—(excluding hosiery, boots and shoes)—						
Apparel including drapery, uniforms and accoutrements ... ...value.	... ..	...	.....	52,92,866	39,49,600	19,37,301
Gold and Silver Thread ... ... ,,	.. ...	... ..	.....	12,00,136	14,43,251	4,93,535
Hats, Caps, Bonnets and Hatter's ware ,,	.....	.....	.....	16,99,722	15,64,347	7,34,144
Lamettas ... ... lbs.	438,398	334,808	309,398	7,26,948	4,81,530	4,14,806
Second-hand Clothing .. ..value.	.....	... ..	.....	5,63,338	4,81,668	3,85,921
Water-proofed Clothing... ... ... ,,	.. ...	.....	.....	1,84,286	1,68,498	2,72,181
Arms, Ammunition and Military Stores—						
Cartridge Cases .. .. No.	5,766,154	6,802,652	6,668,177	4,01,943	4,85,123	4,41,389
Explosives—						
Blasting Fuse ... ... lbs.	235,571	129,383	111,966	1,53,442	1,04,085	81,692
Blasting Gelatine ... ... ,,	3,700	12,000	30,450	2,955	10,006	25,821
Dynamite... ... ... ,,	27,250	20,000	12,500	18,620	13,759	8,761
Gelatine Dynamite ... ... ,,	211,700	131,000	89,950	1,54,092	95,577	66,369
Other sorts ... ... value.	.....	... ..	.....	72,005	73,596	72,219
Firearms and parts thereof ... ... ,,	... ..	.....	.....	6,79,831	8,86,972	8,56,478
Gunpowder ... ... lbs.	14,703	12,175	19,525	2,807	16,683	19,660
Other sorts ... ... value.	.....	.....	.....	1,38,777	83,519	93,355
Arts, works of other than pictures ... ,,	.....	.....	.....	1,17,414	67,751	1,36,332

Asbestos—						
Asbestos Packing ... ... value.	.....	.....	.....	1,08,994	1,66,690	2,38,012
Manufactures—Other sorts ... ... ,,	.....	.....	.....	9,13,565	8,09,235	7,98,220
Belting for Machinery—						
of Cotton ... ... ,,	.....	.....	.....	1,41,590	1,47,905	85,504
of Leather ... ... ,,	.....	.....	.....	21,14,348	26,46,262	19,63,179
of Other Materials incldg. Coir ... ,,	.....	.....	.....	7,46,017	8,40,134	6,26,335
Bobbins ... ... ,,	.....	.....	.....	21,48,032	27,70,813	33,58,630
Books printed and printed matter (including Maps and Charts) ... ... cwts.	14,803	17,699	14,310	23,09,73,	27,16,015	22,04,521
Boots and Shoes—						
of Leather ... ... pairs.	187,531	143,172	80,075	10,03,889	7,78,959	4,44,666
of Canvas with Rubber Soles ... ... ,,	324,758	590,260	1,521,402	5,55,225	7,18,541	12,09,248
of other materials .. .. ,,	158,617	747,734	669,848	2,57,733	4,21,161	3,27,648
Brushes and Brooms ... ... doz.	223,820	244,595	171,215	5,88,865	5,50,492	4,27,766
Building and Engineering Materials other than of Iron, Steel or Wood—						
Asphalt ... ... tons.	3,562	9,764	12,300	4,12,124	8,63,919	10,08,125
Bricks other than Fire-Bricks ... ... No.	29,438	13,161	5,082	5,891	4,384	1,769
Fire-Bricks ... ... ,,	232,286	302,352	159,724	65,931	83,647	49,956
Cement ... ... tons.	5,332	6,299	8,069	2,75,578	3,49,439	3,30,944
Chalk & lime, excluding French Chalk, cwts.	5,762	2,293	473	12,718	5,597	1,137
Clay ... ... ,,	6,998	5,910	3,101	18,154	20,767	9,059
Tiles ... ... No.	11,624,345	14,810,655	6,671,267	12,45,699	13,13,288	7,13,742
Other sorts ... ...value.	.....	.....	.....	1,89,640	2,20,490	99,628
Buttons of all sorts—						
Metal ... ...value.	.....	.....	.....	6,89,000	5,58,935	3,66,743
Other sorts ... ... ,,	.....	.....	.....	8,30,898	5,44,203	2,28,260
Candles of all kinds ... ... lbs.	59,139	61,978	26,527	30,940	29,191	14,396
Canes and Rattans ... ... cwts.	19,048	26,500	21,544	2,45,070	3,10,633	2,38,724
Chalk(French) ... ... ,,	537	2,321	347	5,297	13,919	2,579
Chemicals and Chemical preparations :—						
Acids ... ... ,,	10,283	11,324	11,308	2,98,598	3,18,029	2,80,675
Alum ... ... ,,	24,128	19,229	9,491	1,68,428	1,43,902	73,346
Aluminous sulphates ... ... ,,	14,539	12,404	8,886	67,900	56,528	39,013

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—*(continued.)*

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930	1930-1931.
Chemicals and Chemical preparations—*contd.*				Rs.	Rs.	Rs.
Disinfectants—						
Ammonia and salts thereof Anhydrous cwts.	512	665	602	33,183	40,508	40,835
" " Other sorts "	8,187	4,597	4,591	1,55,691	1,03,583	1,07,073
Arsenic and its Oxides ... ... "	1,134	1,929	1,127	66,677	69,010	73,783
Bleaching Materials—Bleaching Powder "	29,357	38,182	56,941	1,96,374	2,69,850	4,30,947
" Other sorts ... "	27	594	696	544	9,143	9,803
Carbide of Calcium ... ... "	4,993	5,447	4,519	63,735	70,932	65,405
Copperas (ferrous sulphate) ... ... "	719	208	5	2,701	910	61
Copper Sulphate ... ... "	2,856	3,133	2,892	58,170	61,406	55,969
Naphthalene ... . "	1,921	1,771	706	26,570	22,154	8,335
Others ... ... "	10,141	11,017	10,948	2 98,416	3,66,926	3,95,195
Glycerine ... ... "	1,876	1,860	2,314	94,678	87,475	96,809
Lead Compounds—						
Acetate ... ... "	3,413	2,758	2,061	1,07,590	77,703	55,904
Litharge ... ... "	545	949	66	12,014	21,153	1,434
Other sorts ... ... "	71	.....	.....	1,981	24	.....
Magnesium Compounds :—						
Chloride ... ... "	21,977	31,882	23,631	72,260	89,149	67,546
Sulphate ... ... "	25,226	40,836	25,097	78,950	1,26,740	85,687
Other sorts .. .. "	146	22	412	3,497	676	3,755
Potassium Compounds—						
Bichromate ... ... "	2,376	2,286	1,490	60,384	66,799	44,845
Chlorate ... ... "	13,675	15,588	15,083	2,46,892	2,68,104	2,76,292
Other sorts ... ... "	1,871	2,131	1,922	1,04,989	70,898	83,722

Soda Compounds—						
Bicarbonate of soda ... ... cwts.	25,982	27,510	23,234	1,42,046	1,99,169	1,96,865
Bichromate of soda ... ... ,,	7,049	1,830	2,313	1,28,239	45,790	57,581
Borax and Boracic Acid ... ... ,,	7,283	4,118	3,955	91,837	42,641	44,748
Caustic soda ... ... ,,	33,887	37,286	53,874	4,16,190	4,75,841	7,28,924
Soda sulphide ... ... ,,	26,328	32,635	24,036	1,62,975	2,37,050	1,91,002
Sodium carbonate (Soda ash and Soda crystals) ... ... ,,	111,398	129,390	145,643	4,93,185	7,39,068	10,07,677
Sodium silicate ... ... ,,	4,683	5,491	8,421	35,404	42,467	63,868
Other sorts ... ... ,,	23,711	9,255	8,782	3,44,958	1,82,798	1,14,423
Sulphur—(Brimstone) ... ... ,,	33,796	39,065	35,892	2,26,227	2,54,490	2,21,310
Zinc Compounds—Chloride ... ... ,,	13,529	22,329	19,983	1,77,621	2,72,696	2,22,135
,, ,, Other sorts ... ... ,,	160	722	63	2,438	8,773	1,501
Other sort of Chemicals ... ... value.	.....	.....	.....	18,03,592	23,39,304	21,64,678
China Clay ... ... cwts.	229,333	436,795	198,485	7,36,730	12,93,894	5,68,134
Clocks and Watches ... ... No.	443,759	408,166	244,596	13,82,087	12,82,476	7,70,598
Parts of Clocks and Watches ... value.	.....	.....	.....	50,375	46,864	34,347
Coal ... ... tons.	133,479	182,680	1,03,532	25,53,239	33,27,749	18,51,980
Coke ... ... ,,	1,088	1,034	1,005	26,042	35,807	30,194
Coffee ... ...cwts.	8,271	13,631	20,736	4,69,520	7,55,820	11,45,876
Coir Manufactured and unmanufactured. tons.	384	496	376	43,345	47,607	31,594
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ... ... cwts.	6,136	8,624	6,456	3,33,588	4,13,296	3,14,158
Cork Manufactures ... ... ,,	1,597	1,078	1,238	1,02,390	94,483	1,06,568
Cutlery ... ...value.	.....	.....	.....	12,33,114	14,09,245	7,69,263
Drugs and Medicines (excluding Chemicals and Narcotics):—						
Aloes ... ... cwts.	890	1,261	1,058	31,482	34,831	25,980
Assafœtida ... ... ,,	3,612	3,912	5,067	2,08,341	1,41,343	1,64,271
Camphor ... ... lbs.	663,619	614,642	570,985	10,93,755	10,96,945	9,72,952
Codliver Oil ... ... ,,	8,965	15,399	4,701	8,147	7,543	2,199
Morphia ... ...ounces	381	556	227	5,835	8,879	4,925
Cocaine ... ... ,,	275	299	342	3,921	4,220	5,636

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Drugs and Medicines—*contd.*						
Preparations of opium and morphia. value.	.....	.....	... ..	43,458	30,859	15,687
Proprietary and patent medicines ... ,,	.....	.....	.....	18,94,145	23,79,972	17,57,593
Quinine salts—Quinine sulphate or bisulphate ... ... lbs.	28,504	27,641	21,514	5,77,641	6,05,027	4,69,326
,, ,, Quinine hydrochloride or bihydrochloride ,,	2,663	2,792	2,405	68,769	85,981	66,609
,, ,, Other sorts ... ... ,,	6,051	5,812	2,335	1,28,774	1,40,974	73,430
Saccharine ... ... ,,	4,775	10,488	4,560	28,046	48,068	22,169
Storax, including liquid storax (rose melloes) ... ... ,,	1,54,677	89,890	85,339	46,621	24,668	24,730
Other sorts ... ...value.	... ..	.....	.....	38,40,544	42,42,062	37,30,617
Dyeing and Tanning Substances—						
Barks for Tanning ... ... cwts.	2,644	.....	... ..	14,387	.....	.....
Cochineal ... ... ,,	1,884	1,718	1,471	5,43,422	3,97,505	2,66,884
Cutch and Gambier ... ... ,,	1,009	783	1,140	40,753	30,636	43,340
Dyes obtained from Coal Tar—						
Alizarine ... ... ,,	3,745,180	3,295,519	20,54,948	19,37,179	15,60,966	9,72,247
Aniline ... ... lbs.	10,661,959	10,387,922	9,357,905	1,46,70,122	1,21,70,840	1,31,98,510
Others ... ... ,,	14	12,282	... ...	58	32,847	.....
Saffron ... ... ,,	54,772	51,172	49,385	12,71,189	9,42,149	8,69,514
Indigo, Synthetic ... ... cwts.	140	513	7,376	22,120	72,857	11,12,013
Other sorts (including lac dye) ... ,,	6,119	3,685	5,492	1,38,155	99,787	1,03,804

Earthenware and Porcelain—						
Earthenware—						
Sanitaryware ... ... value.	.....	.....	.....	3,65,704	3,83,655	3,24,614
Other kinds ... ... ,,	.....	.....	.....	8,55,003	7,92,382	5,54,757
Porcelain—						
Electrical ... ... ,,	.....	.....	.....	80,711	1,29,983	1,20,280
Other kinds ... ... ,,	.....	.....	.....	13,49,346	13,60,671	8,55,751
Electroplatedware ... ... ,,	.....	.....	.....	3,66,940	3,19,777	1,74,917
Fireworks ... ... lbs.	3,538,396	3,454,533	1,561,960	10,70,696	10,45,684	4,74,910
Fish excluding Canned Fish ... ... cwts.	18,604	21,091	22,934	2,97,706	3,56,470	3,23,112
Fruits and Vegetables—						
Fresh fruits and vegetables... ...value.	.....	.....	.....	11,52,665	15,22,361	11,45,202
Fruits and vegetables, dried, salted or preserved—						
Almonds ... ... tons.	5,270	5,032	3,817	44,32,262	41,51,034	28,93,925
Currants and Raisins ... ... ,,	835	829	994	2,44,859	2,31,243	2,50,265
Dates ... ... ,,	28,424	33,475	34,068	53,97,064	59,43,626	45,67,795
Other sorts ... ... ,,	3,786	6,682	6,838	8,03,331	9,14,263	11,06,394
Furniture and Cabinetware—						
Bedsteads ... ...value.	.....	.....	.....	1,86,259	2,06,422	96,305
Furniture of wood and other materials (other than bedsteads) ... ... ,,	.....	.....	.....	8,20,588	10,36,043	7,07,235
Mouldings ... ... ,,	.....	.....	.....	4,82,626	3,06,580	2,36,278
Glass and Glassware—						
Bangles ... ... ,,	.....	.....	.....	43,75,340	54,77,542	31,91,281
Beads and false pearls ... ... cwts.	15,688	16,752	7,912	12,49,080	11,45,480	6,25,963
Bottles and phials ... ... gross	234,121	261,533	227,348	11,60,482	11,94,701	8,57,296
Funnels, globes and glass parts of Lamps ... ... value	.....	.....	.....	7,81,701	7,02,176	3,74,208
Sheet and Plate ... ... sq. ft.	6,908,903	7,638,125	5,735,828	10,26,610	11,95,832	8,05,345
Tableware including decanters, tumblers, etc. ... ... value	.....	.....	.....	5,27,434	6,13,133	4,50,525
Other sorts ... ... ,,	.....	.....	.....	12,64,173	12,91,013	8,44,436
Glue ... ... cwts.	7,917	10,239	6,989	2,57,152	3,47,499	2,55,415

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Grain, Pulse and Flour—						
Beans, dry ... ... tons.	84	63	9,512	17,888	15,159	13,81,344
Jowar and Bajree ... ... ,,	41	3,212	170	5,531	559,225	21,640
Barley ... ... ,,	30	263	20	4,826	31,829	2,041
Pulse ... ... ,,	6,069	7,591	16,386	11,21,957	13,97,197	27,25,019
Rice not in the husk ... ... ,,	5,706	90	2,477	9,76,483	24,998	2,29,969
Wheat ... ... ,,	106,543	130,354	89,641	1,62,68,154	1,81,56,730	97,37,269
Wheat Flour ... ... ,,	63	99	79	13,486	19,620	9,120
Other sorts ... ... ,,	55	344	129	8,951	56,961	16,738
Graphite Crucibles ... ... cwts.	2,337	2,058	1,742	1,24,061	1,02,176	82,615
Gums and Resins—						
Arabic ... ... ,,	13,349	9,988	7,234	3,17,354	2,76,685	1,73,731
Benjamin ... ... ,,	8,806	8,584	6,787	4,95,625	4,98,787	3,81,672
Olibanum or frankincense ... ... ,,	18,691	34,208	28,071	2,84,279	4,48,903	2,90,393
Rosin ... ... ,,	8,463	7,888	7,768	80,659	75,010	63,582
Other sorts ... ... ,,	59,762	60,601	44,878	14,88,946	15,05,168	8,71,820
Hardware—						
Agricultural Implements ... ... value.	.....	....	.....	1,65,556	1,74,273	1,39,056
Builder's hardware viz., locks, hinges, etc. ... ... ,,	.....	.....	.....	9,60,986	12,16,786	8,11,123
Domestic hardware ... ... ,,	.....	.....	.....	5,28,208	4,24,780	2,67,766
Enamelled ironware ... ... ,,	.. ..	.....	.....	9,25,738	6,61,285	4,36,574
Gas mantles .. .. ,,	.....	.....	.....	4,38,255	4,55,631	3,49,149
Implements and tools other than agricultural implements and machine tools ... ... ,,	.....	.....	.....	17,90,900	17,32,082	11,86,724

Lamps, glass ... ... No.	17,519	9,360	5,767	27,366	8,792	8,624
Lamps, metal ... ... „	1,541,037	1,372,154	763,580	23,37,015	23,03,279	13,92,955
Parts of lamps other than glass ... value	.....	.....	.....	4,23,637	5,51,004	2,20,646
Safes and strong Boxes of metal ... No.	40	119	35	13,606	35,155	24,215
Stoves ... ... „	90,356	57,289	49,401	3,89,294	3,74,605	1,87,883
Other sorts ... ... value.	.....	.....	.....	79,61,985	77,83,708	50,90,435
Hides—raw ... ... tons.	231	394	43	3,57,300	4,82,817	54,153
Skins—raw ... ... „	641	682	363	7,36,750	6,31,084	2,18,449
Hides (Tanned or Dressed) ... ... „	16	47	25	99,295	1,39,923	1,70,048
Skins (Tanned or Dressed) ... ... „	29	44	35	3,46,134	4,86,905	4,21,531
Hops ... ... cwts.	431	459	341	61,062	52,102	22,501
Horns, tips and pieces of horn ... ... „	.....	.....	2	150	.....	1,935
Instruments and Apparatus and Appliances and parts thereof—						
Electrical:—						
Electric fans and parts thereof ... value.	.....	.....	.....	11,26,782	13,54,056	7,43,893
Electric wires and cables—						
Rubber insulated ... ... „	.....	.....	.....	17,87,282	18,06,938	13,64,906
Insulations other than rubber „	.....	.....	.....	11,93,084	16,84,690	12,52,008
Telegraph and telephone wires & cables „	.....	.....	.....	95,551	59,952	40,658
Bare Copper Wire ... ... „	.....	.....	.....	5,01,414	9,72,831	6,23,161
Telegraph and telephone instruments and apparatus ... ... „	.....	.....	.....	2,59,723	2,18,33[illegible]	2,16,075
Electric lamps and parts thereof:—						
Flash lights including Torch lights, Pocket Lamps, etc. ... No.	5,263,110	454,186	1,924	11,74,721	2,85,968	4,767
Automobile lighting lamps ... „		530,005	520,002		78,859	88,018
Standard lighting lamps ... ... „		1,840,098	1,720,600		9,99,532	9,98,797
Other sorts ... ... Nos.	384,719	73,835	5,386	3,14,076	1,02,109	49,199
Parts and Accessories of Electric Lamps ... ... value.	.....	.....	.....	5,72,556	11,75,657	11,46,513
Batteries ... ... „	.....	.....	.....	1,07,761	53,396	45,277

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Electrical—*contd.*						
Carbons electric including furnace electrodes ... ... value.	.....	.....	.....	46,469	1,53,145	1,19,269
Accumulators and parts ... ... ,,	.....	.....	.....	8,08,446	13,35,707	10,05,792
Electric lighting accessories and fittings ... ... ,,	.....	.....	.....	4,23,034	7,87,698	3,91,630
Electric Meters ... ... ,,	.....	.....	.....	2,96,168	4,01,137	2,81,550
Other sorts of electrical instruments... ,,	.....	.....	.....	16,026	6,980	22,423
Electro medical apparatus ... ... ,,	.....	.....	.....	2,39,886	2,96,960	2,00,192
Switch boards ... ... ,,	.....	.....	.....	51,987	6,575	12,396
Electrical goods and apparatus not enumerated above ... ... ,,	.....	.....	.....	9,94,978	11,52,646	13,17,398
Musical :—						
Organs and Harmoniums ... ... No.	91	61	63	11,644	14,287	8,908
Pianos and Piano players ... ... ,,	101	87	66	91,235	77,113	45,559
Talking machines and accessories—						
Talking machines ... ... ,,	2,408	2,807	2,829	92,137	1,50,719	1,46,579
Records ... ... ,,	75,601	197,172	127,574	55,733	2,26,372	1,68,739
Accessories ... ... value.	.....	.....	.....	1,78,367	2,24,866	1,91,823
Other sorts ... ... ,,	.....	.....	.....	2,40,711	2,75,314	2,60,603
Optical ... ... ,,	.....	.....	.....	5,32,009	4,35,011	2,83,571
Photographic :—						
Cinematograph films :—						
Blank Films on which no picture has been impressed ... ...length in feet	14,749,792	17,531,468	22,956,993	6,55,734	6,79,932	8,37,243
Exposed Films ... ... ,,	5,141,664	4,967,698	4,575,374	4,05,674	4,78,610	6,08,179

Photographic other than Cinema films ... ... value.	...	...	...	15,92,642	15,59,934	16,15,265
Scientific and philosophical ... ... ,,	...	...	...	9,50,066	8,88,020	7,37,026
Surgical ... ... ,,	...	...	...	9,17,959	10,74,285	7,45,817
Wireless apparatus ... ... ,,	...	...	...	5,00,609	3,87,314	2,84,571
Other sorts ... ... ,,	...	...	...	6,29,492	6,22,525	4,52,007
Ivory, unmanufactured ... ... lbs.	213,122	198,356	206,484	17,23,363	14,50,626	13,77,050
,, manufactured ... ... value.	...	...	...	20,990	9,977	16,642
Jewellery, and Plate of gold and silver (excluding imitation jewellery, precious stones and pearls unset) ... ... ,,	...	...	...	6,77,189	19,21,511	33,90,228
Leather—						
Unwrought ... ... cwts.	1,055	437	150	3,94,704	1,98,065	47,492
Leather Cloth including artificial leather ... ... sq. yards.	129,807	176,076	147,337	1,86,989	1,92,200	1,54,455
,, Manufactures—						
Bags and trunks ... ... cwts.	198	180	108	67,143	53,512	38,392
Pickers ... ... ,,	2,879	2,836	1,744	5,44,562	5,56,960	3,07,067
Picking bands and straps ... ... ,,	1,963	2,240	2,463	5,12,831	5,63,102	5,45,730
Roller skins ... ... ,,	581	586	1,145	5,78,281	6,84,145	6,69,368
Saddlery and harness ... ... ,,	171	89	98	68,792	45,623	36,687
Other sorts ... ... ,,	12,371	24,800	18,445	5,31,463	6,62,092	3,73,798
Liquors including methylated and perfumed spirits—						
Ale and Beer ... ... gallons.	1,160,797	1,473,116	1,374,038	22,30,682	37,86,373	25,50,409
Stout and Porter ... ... ,,	46,447	61,289	66,703	1,52,944	1,94,436	1 75,271
Spirits—						
Brandy ... ... ,,	135,321	137,682	109,225	13,18,514	13,36,016	11,33,680
Whisky ... ... ,,	116,080	122,344	117,877	18,96,879	20,52,290	20,12,336
Gin ... ... ,,	32,637	38,045	34,327	2,85,400	3,35,391	3,07,719
Liqueurs ... ... ,,	3,060	4,250	2,532	48,718	61,395	38,343
Rum ... ... ,,	8,327	7,139	3,451	50,131	40,617	22,567
Spirit present in drugs, medicines or chemicals ... ... ,,	65,973	56,801	36,375	16,83,382	16,05,605	10,82,262

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
Liquors including methylated and perfumed spirit—*contd.*				Rs.	Rs.	Rs.
Spirits—*contd.*						
Spirit perfumed ... . gallons	5,457	5,136	3,574	4,35,811	4,34,883	2,67,697
Spirit denatured ... . ,,	248,042	293,866	367,166	2,76,889	3,28,137	4,22,245
Other sorts ... ... ,,	9,620	11,176	7,918	3,52,771	3,93,474	2,95,311
Wines—						
Champagne and other sparkling wines ... ... ,,	8,188	7,824	5,383	2,10,492	2,17,266	1,54,749
Port ... ... Liq. gallons	10,305	10,097	7,720	1,13,221	1,17,638	92,447
Still red wine other than port ... ,,	16,485	18,467	13,977	1,13,319	1,24,605	1,00,041
Sherry, Madeira and Marsala ... ,,	8,243	9,563	8,092	1,12,648	1,27,267	1,17,050
Still white wine other than Sherry, Madeira and Marsala ... ... ,,	4,068	4,568	3,376	38,037	45,537	34,993
Other sorts including Vermouth and Ginger wine .. .. ,,	26,307	25,589	26,902	1,58,159	1,45,166	1,50,093
Cider and other fermented Liquors ,,	3,102	3,331	1,838	17,479	17,390	10,040
Machinery and Mill Work :—						
Prime-Movers other than electrical—						
Locomotives.—(exclg. those for Railways)—						
Oil Engines ... ... No.	9	7	11	56,310	63,459	73,938
Parts of Oil Engines ... ...value.	.....	.....	.....	4,596	893	622
Steam Engines... .. .. No.	76	67	32	6,92,756	4,93,508	2,36,197
Parts of Steam Engines ... ...value.	.....	.....	.....	3,65,328	2,06,442	1,76,153
Railway Locomotive Engines and tenders and parts ... . ,,	.....	.....	.....	26,40,143	38,74,389	42,80,264
Others ... ... ,,	.....	.....	.....	3 63	146	1,018

Other than Locomotives—						
Gas Engines	No.	43	19	14	18,827	26,694	5,748
Parts of Gas Engines	value.	.....	.....	.....	28,266	12,717	12,654
Oil Engines	No.	2,299	2,851	1,377	42,48,563	43,22,270	21,94,806
Parts of Oil Engines	value.	... ..	.....	.....	6,69,559	8,06,763	6,23,279
Steam Engines	No.	93	66	27	7,86,726	4,57,075	3,26,739
Parts of Steam Engines	value.	... ..	.. ...	.....	2,34,282	3,00,840	2,75,691
Others	„	... ..	... ..	.....	1,81,429	2,61,385	5,25,675
Electrical machinery—							
Control and switch gear	„	.....	.....	.....	10,21,490	13,86,526	10,63,330
Generators, alternators and dynamics	„	.....	.....	.....	8,42,988	13,27,464	7,32,380
Motors	„	.....	.....	.....	14,24,670	15,09,399	9,28,013
Transformers	„	.....	.....	.....	2,33,510	5,40,048	4,39,212
Turbo-generating sets	„	.....	.....	... ..	3,04,485	6,37,962	12,914
Others	„	.....	.....	.....	20,92,362	33,42,548	15,38,554
Ærated Water making machinery ...	„	.....	.....	.....	66,292	60,058	56,764
Agricultural machinery	„	.....	.....	.....	4,38,295	4,15,541	1,94,321
Boilers	„	.....	.....	.....	24,67,645	19,71,904	19,67,909
Boot and Shoe manufacturing machinery	„	.....	.....	.....	4,440	1,999	23,944
Metal working machy. & machine tools.	„	.....	.....	.....	18,50,226	19,61,008	15,28,302
Mining machinery	„	.....	.....	.....	1,33,151	1,08,418	1,02,753
Oil crushing & refining machinery ...	„	.....	... ..	.....	10,73,790	9,17,554	2,34,131
Paper mill machinery	„	.....	.....	.....	34,100	25,981	30,803
Refrigerating machinery	„	.....	.....	.....	11,79,604	6,44,968	6,85,164
Rice & flour mill machinery	„	.....	.....	.....	4,26,995	4,01,893	2,32,152
Saw mill & wood working machinery ...	„	.....	.....	.....	1,69,085	1,86,352	1,58,239
Sewing and knitting machines	No.	16,193	15,667	12 292	16,80,169	18,19,314	12,22,756
„ „ „	parts of.	value.	.....	.....	... ..	1,04,663	1,23,084	1,27,323
Sugar machinery	„	.....	.....	.....	73,794	33,642	90,186
Textile machinery—				.....			
Cotton—Bleaching and Dyeing machinery	„	.....	... ..	.....	3,41,157	2,25,559	89,590
„ Printing machinery	„	.....	.....	.....	24,074	3,083	18,605
„ Spinning machinery	„	.....	.....	.....	90,36,156	88,47,930	82,51,987
„ Weaving machinery	„	.....	.. ...	.....	56,22,100	51,77,187	44,14,441
„ machinery, other sorts of ...	„	.....	.....	.....	16,73,383	13,21,048	7,11,312

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Textile Machinery—*contd.*						
Shuttles ... ...value.	.....	.....	.....	5,91,483	7,48,066	7,05,775
Wool machinery ... ... ,,	.....	.....	.....	25,468	45,896	14,676
Other sorts ... ... ,,	.....	.....	.....	3,88,762	6,60,739	6,97,170
Typewriters ... ... No.	6,520	5,173	5,285	9,19,967	6,89,064	7,63,841
,, parts and accessories ... value.	.....	.....	.....	86,284	90,085	84,234
Other sorts of machinery ... ... ,,	.....	.....	.....	79,33,583	62,16,316	40,89,313
Metals and Ores—						
Aluminium (Unwrought) Ingots, blocks, bars, etc. ... ... cwts.	27	4	14	1,401	357	1,121
,, (Wrought) Circles ... ,,	60,303	61,845	44,614	49,89,135	49,43,003	33,30,559
Aluminium Wrought Sheets ... ... ,,	2,531	1,535	614	1,99,038	1,09,097	43,566
,, ,, Other kinds ... ,,	1,911	2,474	1,852	1,75,923	2,49,191	1,80,211
Antifriction metal ... ... ,, ,,	583	1,125	1,319	44,806	59,492	67,970
Brass, Bronze & similar Alloys—						
Unwrought ... ... cwts.	20	249	916	3,576	21,572	43,279
Wrought:—						
Mixed or yellow metal for sheathings ,,	246,381	162,316	163,637	1,19,75,503	84,41,636	66,22,182
Rods ... ... ,,	2,894	6,891	5,798	1,20 576	3,09,087	2,37,348
Sheets ... ... ,,	718	4,871	1,250	39,098	2,33,307	61,082
Tubes ... ... ,,	759	1,080	1,283	53,759	78,894	75,578
Wire ... ... ,,	3,831	5,476	3,025	1,98,117	2,90,126	1,48,319
Other Sorts ... ... ,,	10,975	6,506	2,265	7,13,186	4,72,850	5,05,214
Copper :—						
Ore ... ... tons.	6	.....	2	4,000	.....	1,094
Old for re-manufacture ... ... cwts.	2,179	3,010	3,238	74,990	75,746	1,13,018

Unwrought—Tiles, ingots, cakes, bricks and slabs ... ... cwts.	933	2,277	4,030	44,176	1,27,937	1,65,203
Wrought—Rods ... ... ,,	3,289	4,134	2,926	1,76,727	2,59,868	1,60,952
,, Braziers and Sheets ... ,,	141,081	67,808	1,05,309	73,30,237	41,59,087	49,32,797
,, Tubes ... ... ,,	801	1,190	1,642	57,685	1,00,133	1,03,534
,, Wire (other than telegraph and telephone) ... ,,	1,158	1,616	1,421	70,291	1,15,960	77,225
,, *Other sorts*... ... ... ,,	1,815	2,671	1,765	1,83,923	2,37,388	1,51,621
German and Nickel silver... ... ... ,,	18,250	14,007	9,585	15,15,209	11,73,253	7,88,869
Iron :—						
Ore ... ... tons.	15	21	45	1,766	2,583	5,663
Pig ... ... ,,	469	690	1,476	38,899	55,707	1,07,009
Manufactures :—						
Angle tee, bolt and rod ... ... ,	15	10	2	3,039	2,683	479
Bars and channels ... ... ,,	204	358	311	41,802	61,462	62,593
Rice bowls ... ... ,,	60	83	29	10,115	25,226	8,859
Iron or Steel:—						
Anchors and cables ... ... ,,	33	101	92	12,539	37,278	34,802
Beams, channels, pillars, girders and bridge work... ... ... ,,	30,806	24,824	19,757	35,20,699	25,19,619	18,56,275
Bolts and nuts ... ... ,,	4,182	3,564	2,407	12,03,929	11,88,593	7,51,009
Fencing materials and wire ... ,,	3,272	3,174	2,402	8,65,306	9,15,835	5,75,779
Hoops and strips ... ... ,,	16,977	18,106	14,894	25,32,844	24,82,975	18,88,602
Nails, rivets and washers ... ... ,,	7,397	6,049	4,631	21,46,287	17,03,117	12,85,066
Old for remanufacture ... ,,	383	226	1,842	14,633	7,650	53,939
Pipes and fittings—cast ... ... ,,	2,907	1,770	1,156	6,12,086	4,63,277	3,62,802
Rails, chairs and fish-plates including those for railways ... ... ,,	8,137	2,541	5,917	10,22,691	3,17,065	7,42,223
Wood screws and metal thread screws ... ,,	413	255	323	1,92,499	1,45,994	1,84,844
Sheets and plates—						
Galvanised—Corrugated ... ... ,,	75,342	64,727	39,189	1,54,18,750	1,30,87,251	69,90,875
,, Plain ... ... ,,	8,075	7,426	6,030	17,30,148	16,02,276	11,56,516
Tinned—Tin plates ... ... ,,	5,506	9,336	5,363	17,44,959	39,52,550	16,99,636
,, Other sorts ... ... ,,	168	19	.....	46,868	10,053	.....
Not galvanized or tinned ... ... ,,	21,295	17,385	9,403	27,84,264	21,91,657	12,79,162
Other sorts ... ... ,,	777	446	76	94,959	56,255	8,233

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Sleepers and keys of Steel or Iron for Railways ... ... tons.	7,198	7,256	5,896	9,17,375	7,49,743	7,56,513
Tubes, pipes and fittings—Wrought ... „	8,789	8,396	9,466	21,37,840	23,50,309	26,23,515
Wire other than fencing wire ... ... „	3,327	2,288	2,964	5,66,381	4,37,773	4,80,389
Wire nails ... ... „	2,351	1,798	1,382	3,82,294	2,95,138	2,03,778
Wire rope ... ... „	312	213	156	1,68,406	1,20,119	90,129
Other manufactures of Iron or Steel ... „	10,613	7,906	6,455	27,48,671	23,06,449	19,33,638
Steel—Angle ... ... „	16,498	15,733	8,014	16,80,840	15,91,785	7,04,056
„ Spring ... ... „	499	7	480	68,986	2,128	63,245
„ Bars other than Cast Steel ... ... „	49,757	55,088	23,776	55,87,519	58,47,213	21,49,451
„ Cast—Tool steel ... ... „	282	438	239	2,82,373	5,22,064	2,71,264
Cast steel bars ... ... „	97	64	102	39,248	22,127	18,932
Other cast steel ... ... „	238	109	135	61,056	27,191	32,578
„ Ingots, blooms, billets and slabs ... „	241	396	267	34,394	55,778	36,313
Lead—Unwrought—Ore ... ... „	86	69	83	32,060	28,234	31,409
Pig ... ... cwts.	91	514	960	476	6,539	11,838
„ „ Other sorts ... „	...	344	146	.....	2,455	1,025
„ „ Wrought—Sheets, pipes and tubes „	11,208	9,681	8,979	2,13,040	1,88,046	1,56,117
„ „ Other sorts ... ... „	6,288	2,462	1,764	1,01,221	50,452	38,235
Quicksilver ... ... lbs.	112,810	68,651	76,610	3,98,879	2,68,889	3,10,210
Solder ... ... cwts.	961	2,852	782	86,200	2,28,756	48,133
Tin—Unwrought ... ... „	9,924	13,254	14,092	15,57,567	18,19,283	13,67,969
„ Wrought ... ... „	153	79	125	31,533	15,501	20,302
Zinc or spelter—Unwrought ... „	28,181	16,862	11,937	4,72,278	3,13,201	1,66,790
„ Wrought or manufactured „	5,431	9,058	6,918	1,47,849	2,32,439	1,40,416

„ Other sorts ... ... cwts.	140	4	.....	3,094	100	.....	52
Metals—Other sorts ... ... „	2,695	3,820	4,297	2,06,353	1,84,186		1,60,659
Ores—Other sorts ... ... tons.	.....	.....	1,096	.....	.....		13,234
Manures—							
Artificial and Mineral manures—							
Nitrate of Soda ... ... tons.	481	1,337	70	76,468	1,90,296		10,695
Sulphate of Ammonia ... ... „	2,761	4,962	5,041	4,16,329	7,14,264		6,96,039
Other sorts ... ... „	155	593	587	30,980	85,451		82,980
Fish manures ... ... „	2,468	1,815	1,142	3,05,932	1,50,640		94,889
Other kinds excldg. Oil Cake ... „	61	9	1	4,198	618		127
Matches—Safety ... ... gross of boxes	228,512	246,623	183,023	2,24,848	2,34,775		1,49,485
„ Other sorts ... ... „	41,113	2,626	.....	49,576	3,459		.....
Match making materials ... ... lbs.	.....	.....	219	.....	.....		44
Mats and mattings (except coir and rubber) ... ...sq. yds.	580,399	525,996	714,671	2,26,148	1,95,627		2,07,608
Oil Mineral—Kerosene ... ... gals.	26,299,342	39,835,740	32,329,670	1,14,75,696	2,01,21,362		1,67,40,139
„ „ Fuel ... ... „	40,827,111	49,999,974	49,278,458	85,07,181	99,68,083		99,64,023
„ „ Lubricating ... ... „	3,462,074	3,418,338	3,276,903	41,33,508	40,39,603		35,84,940
Petroleum including Petrol Benzine and Benzol ... ... „	...	1,493,910	7,19,998	.....	9,80,793		4,05,187
White oil ... ... „	1,354,596	684,416	3,30,899	16,17,578	5,09,141		2,58,249
Other sorts ... ... „		467,075	317,270		3,13,672		5,83,143
Oil Animal ... ... „	17,761	25,788	37,342	41,946	59,937		84,564
„ Essential natural ... ... „	10,515	11,832	11,929	2,13,809	2,70,805		1,97,511
„ Synthetic ... ... „	2,084	2,870	2,211	1,26,017	1,41,336		93,783
Oil Linseed ... ... „	166,538	155,359	107,541	5,94,736	5,94,244		3,90,882
Cocoanut ... ... „	229,879	5,547	12,577	5,08,594	13,388		21,502
Other sorts ... ... „	2,258	5,882	7,801	7,833	15,770		20,077
Oil cloth and Floor cloth ... ...sq. yds.	546,696	575,435	306,687	4,95,416	5,35,301		2,64,086
Opium ... ... lbs.	.....	2	.....	.....	45		.....
Packing—Engine and Boiler of all kinds. value.	.....	.....	.....	51,844	58,427		94,207

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Paints and Colours—						
Barytes ... ... cwts.	9,215	7,903	8,216	30,625	28,151	25,668
Blue Paint or Paris Blue ... ... „	150	415	3,201	11,154	15,921	123,087
Enamels prepared ... . „	3,239	3,544	.....	2,46,083	2,59,126	. ...
Graphite ... ... „	2,036	1,334	2,027	35,519	25,021	31,964
Red Lead (Genuine dry) .. ... „	10,046	8,321	8,069	2,27,725	1,85,831	1,57,870
„ (Reduced „) .. ... „	224	260	138	2,430	2,141	1,369
White Lead (Genuine „) ... ... „	2,340	1,959	1,914	60,741	58,598	51,665
„ (Reduced „) .. ... „	15	.....	40	362	.....	731
„ (Genuine moist). ... „	3,229	1,255	1,072	66,647	39,478	32,674
„ (Reduced „) ... „	70	.....	12	2,052	.....	483
Zinc, white (Genuine dry) ... ... „	5,615	8,437	4,093	1,28,989	1,78,264	85 968
„ (Reduced „) ... ... „	1,709	122	64	32,799	1,783	987
„ (Genuine moist) ... .. „	18,520	15,963	17,657	6,13,293	5,22,811	5,08,625
„ (Reduced „) ... ... „	75	254	201	1,803	5,630	2,419
Other sorts—						
White Dry ... ... „			1,258			27,631
Coloured Dry ... ... „	82,294	75,648	23,778	22,97,489	22,62,230	5,66,323
White Moist ... ... „			8,602			2,04,920
Coloured moist ... ... „			25,009			8,70,326
Painter's materials—						
Turpentine ... ... „	3,357	5,129	2,407	96,475	1,35,453	54,226
Varnish ... ... „	11,594	11,089	6,236	7,61,603	6,76,538	3,67,289
Other sorts ... ... value.	.....	.....	.....	5,07,330	5,90,270	3,78,398
Paraffin Wax ... ... tons.	432	448	471	1,30,183	1,39,785	1,22,263

Paper and Pasteboard ... ... cwts.	770,367	900,837	755,009	1,13,22,915	1,27,51,010	98,85,114
Paper making materials ... ... ,,	10,121	18,243	19,441	1,08,621	2,03,446	1,81,771
Perfumery ... ... value.	.....	.....	.....	1,30,602	1,11,786	75,194
Pitch and Tar ... ... cwts.	38,816	23,632	29,750	1,88,862	1,04,034	1,33,456
Plants—living, including bulbs and seeds for sowing ... ... value	.....	.....	.....	90,753	97,163	73,852
Polishes and Compositions for application to—						
Leather ... ... value.	.....	.....	.....	5,49,658	4,96,708	3,99,732
Metals ... ... ,,	.....	.....	.....	1,68,210	1,57,308	1,31,282
Wood ... ... ,,	.....	.....	.....	40,126	44,208	44,543
Other sorts ... ... ,,	.....	.....	.....	47,513	44,780	50,767
Precious stones ... ... ,,	.....	.....	.....	57,12,573	46,66,846	29,01,809
Pearls ... ... ,,	.....	.....	.....	25,69,760	28,41,630	10,90,450
Printing & Litho machy. & materials ... ,,	.....	.....	.....	14,12,401	12,21,534	10,86,881
Provisions and Oilmanstores :—						
Biscuits and cakes ... ... cwts.	8,468	6,849	4,955	8,66,031	7,45,683	5,20,356
Cheese includg. Canned ... ... ,,	3,376	2,943	2,593	3,55,689	3,18,952	2,61,782
Cocoa & chocolate ... ... ,,	2,246	306	194	82,127	26,389	17,986
Milk, condensed and preserved ... ,,	4,589	5,040	4,470	3,05,493	2,97,655	2,48,013
Ham and bacon ... ... ,,	4,191	3,216	2,904	3,94,603	3,22,476	2,89,579
Farinaceous foods in bulk ... ... ,,	68,237	68,931	64,179	10,60,230	8,50,684	8,47,811
Milk foods for infants and invalids (wholly or mainly milk) ... ... ,,	2,745	2,416	1,785	4,46,945	5,15 752	3,81,796
Jams and jellies ... ... ,,	4,115	3,944	3,371	2,09,924	1,92,331	1,55,474
Pickles, chutnies, sauces and condiments.,,	449	361	254	48,969	57,857	41,220
Confectionery ... ... ,,	9,784	8,485	6,830	9,27,791	7,90,485	6,16,834
Canned & bottled Provisions.—						
Canned or bottled fruits ... ... ,,	6,480	6,846	5,171	2,93,479	2,96,908	2,13,398
Tinned or canned fish ... ... ,,	2,243	1,585	1,770	1,31,642	90,859	9',456
Vegetable Products—						
Vegetable Ghee, etc. ... ... ,,	131,448	101,468	104,213	54,93,919	40,70,361	38,90,801
Other sorts ... ... ,,	42,911	42,383	42,461	27,03,557	27,99,576	25,06,478
Isinglass ... ... ,,	194	240	270	47,407	57,189	63,806
Other sorts of Provisions ... ... value	...	.....	... ..	2,47,217	2,11,165	4,50,182

FOREIGN TRADE OF THE PORT OF BOMBAY IMPORTS—(*continued.*)

ARTICLES.		Quantities.			Value.		
		1928-29.	1929-30.	1930-31.	1928-29.	1929-30.	1930-31.
					Rs.	Rs.	Rs.
Prints, Engravings and Pictures	value.	.....	.....	.....	2,70,019	3,08,954	1,99,950
Rubber:—Raw	lbs.	6,918	119,444	138,553	10,847	99,709	89,957
Manufactures:—							
Pneumatic motor covers ...	No.	133,059	139,507	123,133	50,16,081	61,77,340	54,72,638
,, ,, tubes ...	,,	129,978	138,296	135,571	9,15,894	9,93,486	9,34,795
,, ,, cycle covers ...	,,	2,441	2,315	2,353	39,073	34,624	34,424
,, ,, ,, tubes ...	,,	5,345	3,904	4,367	14,142	12,189	14,296
,, cycle covers	,,	285,220	379,361	400,816	6,27,035	6,40,895	7,71,083
,, ,, tubes	,,	436,871	508,592	509,936	5,05,877	5,29,148	5,02,012
Solid rubber tyres	,,	2,483	2,719	1,244	3,75,552	3,95,651	1,59,671
Other sorts	value.	.....	.....	.....	9,48,401	8,63,767	7,63,030
Seeds—Essential	tons.	848	875	326	4,01,376	4,41,460	1,44,021
Non-Essential copra or cocoanut kernel	,,	1,511	40	436	5,09,167	15,567	1,41,986
Non-Essential, Other sorts.... ...	,,	434	1,409	1,145	1,02,072	3,19,747	1,58,727
Other than oil seeds	,,	45	92	208	20,327	17,459	47,330
Shells and Cowries—							
Cowries	cwts.	8,283	7,597	8,052	52,627	42,7770	39,793
Shells	,,	23,938	21,339	15,596	79,407	67,140	51,387
Smoker's requisites	value.	.....	.....	.....	1,85,550	1,82,581	83,254
Soap—							
Household and Laundry Soap	cwts.	153,994	175,320	110,077	41,69,835	45,92,135	24,57,339
Toilet Soap	,,	15,096	13,674	7,432	15,83,457	14,01,863	7,10,373
Other sorts	,,	1,502	2,936	3,426	65,785	1,16,660	1,18,582

Spices—Betelnuts ... ... cwts.	166,439	199,738	193,294	28,44,920	28,69,523	18,54,500
,, Cassia ... ... ,,	34,734	32,023	32,405	5,61,318	4,80,414	4,56,208
,, Cloves ... ... ,,	53,100	66,151	51,516	25,49,935	36,83,070	28,84,299
,, Ginger ... ... ,,	5,161	3,434	1,730	1,59,428	1,18,447	54,723
,, Nutmegs ... ... ,,	4,210	5,150	4,866	3,64,775	4,21,816	2,67,423
,, Pepper ... ... ,,	3,987	3,232	6,131	3,27,715	3,03,070	4,49,996
,, Other sorts ... ... ,,	2,922	3,313	2,654	2,02,799	2,52,553	1,84,448
Starch ... ... ,,	129,845	85,747	56,943	12,53,304	10,67,840	5,95,267
Farina and potato flour ... ... ,,	38,086	59,907	69,148	4,22,321	5,41,751	4,85,869
Sago flour (*a*) ... ... ,,	.....	120,131	153,982	... ..	8,93,562	9,54,524
Stationery ... ... value.	.....	.....	... ..	32,07,952	34,48,937	24,61,758
Stones and Marble... ... ... tons.	1,909	5,906	2,772	1,63,340	2,22,546	1,69,582
,, ,, ,, Articles of ... ... ,,	55	51	100	30,306	30,309	71,875
Sugar—						
Beet ... ... ,,	6,334	61,264	34,838	12,67,115	1,15,17,882	39,68,949
Sugar 16 Dutch Standard and above ,,	195,436	154,330	1,80,328	3,87,05,956	2,74,98,627	2,07,85,116
,, 15 ,, ,, and below. ,,	120	806	152	29,492	1,20,622	37,604
Molasses ... ... ,,	1,061	1,051	1,173	44,577	46,837	68,984
Tallow and Stearine—Grease and other sorts ... ... cwts.	66,338	83,142	84,992	19,71,421	25,60,998	21,91,151
Tea Black ... ... lbs.	3,162,538	2,567,172	1,695,669	22,05,477	16,98,406	11,10,815
Tea Green ... ... ,,	2,371,415	3,558,440	2,758,630	21,81,699	18,67,296	19,83,204
Telephones, material for construction and accessories ... ... value	.....	.....	.....	1,02,814	1,54,120	65,432
Textiles—						
Cotton Raw ... ... tons	28,783	23,913	57,780	3,89,26,394	3,41,12,286	6,32,50,393
,, Waste ... ... cwts.	137	3	9	5,833	12	150
,, Twist and Yarn ... ... lbs.	20,596,714	19,246,961	10,189,042	2,96,88,686	2,70,58,986	1,17,98,567

(*a*) Separately recorded from 1929-30.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—*(continued)*.

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Cotton Blankets ... ... lbs.	73,271	25,966	35,713	57,751	16,183	14,743
„ Canvas ... ... yards	754,987	538,019	463,629	4,57,379	4,01,397	2,77,468
„ Handkerchiefs ... ... No.	1,988,132	3,657,498	604,446	3,09,209	5,12,789	57,001
„ Shawls ... ... „	840	1,049	.....	1,897	3,417	.....
„ Hosiery ... ... value	.....	.....	.....	29,70,627	25,99,738	13,29,412
„ Lace and patent net ... ... yards.	1,132,450	1,205,788	431,944	6,32,196	6,18,442	2,19,934
„ Grey Piece-Goods, unbleached „	150,023,164	192,213,017	65,443,852	3,59,53,305	4,34,18,512	1,28,78,159
„ White Piece-Goods, bleached ... „	134,932,572	102,477,733	42,750,864	4,17,58,026	3,12,29,532	1,06,74,212
„ Coloured, printed or dyed Piece-goods ... ... „	201,718,248	189,826,057	66,903,270	6,80,93,970	5,78,74,761	1,90,25,442
„ Fents of all descriptions ... „	34,452,472	33,341,060	5,642,360	84,76,420	79,81,288	11,74,341
„ Rope ... ... lbs.	709,198	937,586	677,173	8,84,466	11,38,685	7,19,661
„ Thread, Sewing ... ... „	721,361	885,712	650,558	25,57,198	30,27,502	21,95,777
„ Manufactures, other sorts ... value.	.....	.....	.....	7,07,100	5,28,389	2,72,075
Flax—Canvas ... ... yards.	481,233	412,777	240,166	4,09,859	3,93,193	1,92,875
„ Piece-Goods ... ... „	668,615	519,045	168,352	3,47,775	2,65,574	95,194
„ Thread, Sewing ... ... lbs.	10,406	25,440	14,133	32,677	51,598	33,724
Flax—Manufactures, other sorts ... value.	.....	.....	.....	3,10,686	3,34,030	3,26,991
Haberdashery and Millinery ... ... „	.....	.....	.....	53,93,251	40,94,318	24,05,957
Hemp—Raw ... ... cwts.	89	1,343	899	5,768	37,191	30,367
„ Manufactures ... ... value.	.....	.....	.....	33,977	36,214	40,774

Jute—Twist and Yarn ... ... lbs.	34,389	3,523	1,677	7,416	787	913
„ Canvas ... ... yards.	156,079	137,815	23,368	1,10,894	1,11,795	16,032
„ Gunny bags ... ... Nos.	1,248,751	456,201	444,860	4,69,079	1,40,279	1,03,786
„ Rope and Twin ... ... cwts.	2,136	979	604	1,64,749	49,800	28,667
„ Manufactures, other sorts ... value.	.....	.....	.....	49,550	91,472	15,778
Silk—Raw ... ... lbs.	1,373,867	1,298,656	1,276,546	76,52,509	72,78,088	60,28,413
„ Waste... ... ... „	1,149	40	10,667	1,164	50	28,405
„ Yarn—noils and warps ... ... „	1,848,356	1,412,250	1,117,620	78,58,266	60,94,128	43,60,787
„ Piece-goods' mixed with other materials ... ... yards.	2,224,123	2,100,498	1,052,839	29,56,210	25,07,273	10,30,826
„ Piece goods ... ... „	17,307,720	17,848,604	11,886,215	1,93,75,504	1,77,03,856	89,96,629
„ Thread for sewing ... ... lbs.	10,218	9,344	4,910	1,41,084	1,29,902	70,061
„ Manufactures, other sorts ... „	9,943	25,884	10,550	1,40,072	1,69,192	91,320
Wool—Raw... ... ... „	3,397,486	4,307,901	1,436,801	23,69,211	29,60,236	8,37,423
„ Yarn and Knitting Wool ... ... „	274,301	267,019	283,951	11,05,167	6,57,583	5,45,763
„ Blankets and rugs ... ... „	1,287,584	1,194,473	596,733	17,47,759	13,56,464	6,57,148
„ Carpets and floor rugs ... ... „	168,933	121,271	90,411	4,27,890	3,07,960	2,65,368
„ Hosiery ... ... „	108,571	87,656	51,125	5,26,222	4,06,946	1,95,523
„ Piece-goods ... ... yards.	6,720,419	4,665,774	2,176,731	1,38,85,448	1,04,27,526	38,89,651
„ Shawls ... ... No.	118,156	70,793	37,089	7,21,534	4,34,217	1,96,212
„ Manufactures, other sorts ... lbs.	41,570	146,365	71,149	66,876	2,09,806	89,934
Artificial Silk—						
Artificial silk yarn ... ... „	5,348,165	4,472,398	4,206,336	95,17,094	60,36,819	47,27,014
Piece-goods of cotton & artificial silk.. yards.	32,150,156	37,038,867	24,922,431	3,15,98,945	2,02,08,092	1,04,16,080
Other sorts ... ...value.	.....	.....	.....	4,62,537	7,45,577	3,68,400
Tobacco—						
Unmanufactured ... ... lbs.	19,849	25,733	147,953	18,542	38,314	1,32,480
Manufactured—						
Cigars ... ... „	15,338	17,173	15,712	77,596	80,450	75,198
Cigarettes... ... ... „	795,383	889,165	561,331	33,53,368	37,80,724	25,36,914
Tobacco for pipes and cigarettes ... „	42,579	44,242	41,987	1,88,927	1,93,124	1,80,515
Other sorts ... ... „	10,648	11,844	14,356	43,680	53,430	61,543

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931
				Rs.	Rs.	Rs.
Toilet requisites ... ... value.	.....	.....	.....	23,32,721	25,66,701	15,76,700
Toys ... ... „	.....	.....	.....	21,38,227	20,90,013	12,05,743
Requisites for games and sports ... „	.....	.....	.....	6,38,395	5,69,219	6,12,116
Umbrellas (including parasols and sunshades) ... ... No.	71,031	54,870	35,243	2,34,088	1,54,252	92,932
Umbrella fittings ... ... value.	.....	.....	.....	13,35,087	10,06,098	6,24,683
Vehicles—excluding locomotives, etc., for railways:—						
Carriages and Carts not mechanically propelled excluding Railway Carriages and Trucks ... ... No.	342	491	261	99,792	89,262	95,849
Carriages, parts of excluding Rubber Tyres ... ... value.	.....	.....	.....	82,537	64,555	53,549
Perambulators and children's go carts and parts ... ... „	.....	.....	.....	1,25,849	94,098	43,956
Cycles imported entire or in sections. No.	46,861	37,028	11,912	16,88,416	14,66,799	4,48,714
Parts of Cycles and accessories ...value.	.....	.....	.....	14,23,939	15,44,641	11,99,621
Motor Cars including taxicabs ... No.	6,705	8,728	5,208	1,48,61,536	1,75,32,083	98,95,297
„ Cycles including scooters ... „	326	330	273	1,97,900	1,84,972	1,46,976
„ Omnibuses, vans and lorries.. „	4,254	8,968	4,987	62,57,375	1,14,26,822	45,12,282
Carriages and Parts for Railways ... value.	.....	.....	.....	36,29,369	21,28,143	20,01,861
Waggons Parts for Railways ... „	.....	.....	.....	3,18,802	16,19,920	2,10,531

Parts of mechanically propelled vehicles and accessories	value	.....	.....	... ..	49,64,978	57,49,259	38,11,719
Air Craft and parts of	„	.....	.....	.....	1,08,668	1,02,475	30,560
Ships, parts of	„	.....	.....	.....	81,062	1,81,080	1,92,159
Wax of all kinds other than Paraffin Wax	cwts.	1,310	1,389	1,530	68,075	70,201	70,207
Wood and timber :—							
Jarrah wood	Cubic tons.	1,099	510	.....	83,899	46,301	.....
Deal and pine wood	„ „	5,480	5,763	4,575	5,42,004	5,56,916	4,23,222
Teak wood	„ „	11,556	9,812	8,763	17,61,217	15,11,548	12,39,419
Sleepers of wood for Railways ...	tons	344	.....	.....	45,278	.....	.....
Sandalwood	„	471	404	286	2,06,298	2,44,980	1,12,031
Wood and Timber—Other kinds of	value.	.....	.....	.....	13,16,595	24,50,456	* 22,67,429
Manufactures of Wood other than Cabinetware and Furniture ...	„	.....	.....	.....	4,70,087	4,32,782	3,74,511
¶ Articles imported by Post	„	.....	.....	.....	1,68,38,443	1,84,18,863	1,58,35,590
All other Articles	„	.....	.....	.....	28,18,116	23 86,859	14,17,250
Total Value	Rs.	.....	.....	.....	84,11,73,697	82,63,68,911	56,93,20,130
Treasure—Gold (Private) ...	ozs.	2,318,839	1,557,006	15,31,641	13,26,37,580	8,91,36,217	8,78,04,419
„ Silver (Private) ...	„	72,265,159	72,359,438	77,685,509	11,02,88,640	9,65,17,312	9,05,86,092
Total Gold and Silver...	ozs	74,583,998	73,916 444	79,217,150	24,29,26,220	18,56 53,529	17,83,90,511
Grand Total Value	Rs.	.....	.....	.....	1,08,40,99,917	1,01,20,22,440	74,77,10,641

¶ Excludes Imports by Post of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under their appropriate heads.

* Includes Jarrah Wood.

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the principal articles exported in the years ending 31st March 1929-1930 and 1931.

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
INDIAN PRODUCE AND MANUFACTURES.				Rs.	Rs.	Rs.
Animals, living ... ... No.	1,520	17,016	4,851	58,005	41,562	1,01,282
Apparel ... ... value.	.....	.....	.....	2,34,370	2,13,271	1,55,907
Art, works of ... ... ,,	.....	.....	.....	95,858	59,799	1,30,334
Books, printed and printed matters ... cwts.	8,117	6,687	4,635	6,67,837	5,82,700	3,99,874
Boots and Shoes ... ... pairs	178,869	136,277	127,678	5,67,821	2,65,144	1,88,670
Bristles ... ... cwts.	1,854	1,804	1,729	7,73,187	8,30,720	7,91,818
Building and Engineering Materials .. value.	.....	.....	.....	9,887	11,187	44,608
Candles of all kinds ... ... lbs	11,710	8,530	13,260	5,179	2,908	5,216
Casein ... ... cwts.	13,360	14,273	8,236	4,90,857	4,75,534	1,64,648
Chemicals and chemical preparations ... value.	.....	.....	.....	69,632	1,86,554	1,52,804
Coal and Coke—						
Coal ... ... tons.	3	61	1	50	1,520	29
Coke ... ... ,,	17	106	53	720	4,671	2,465
Coffee ... ... cwts.	3,661	4,466	5,447	3,23,894	3,50,327	3,48,758
Coir, unmanufactured and manufactured (excluding Rope) ... ... tons	158	140	114	85,546	72,948	54,490
Cordage & Rope of Vegetable Fibre ... cwts.	1,760	2,267	1,341	33,888	47,401	29,449
Earthenware and Porcelainware ... value.	.....	.....	.....	17,647	29,924	20,938
Drugs and Medicines—						
Nux-vomica ... ... cwts.	318	1,719	344	4,602	20,301	4,178
Other sorts ... ... value.	.....	.....	.. ..	5,45,983	7,64,099	2,99,767
Dyeing and Tanning Substances—						
Indigo ... ... cwts.	.....	4	137	.....	848	22,516
Myrabollams ... ... ,,	514,279	747,347	781,878	32,17,688	43,29,973	42,56,874

Turmeric	cwts.	35,000	37,375	43,228	9,61,056	9,70,504	10,55,489
Other sorts	„	5,543	6,571	6,919	2,21,169	1,79,417	1,87,406
Fish (excluding Canned Fish)—							
Fish—dry Unsalted	cwts.	8,544	6,597	6,864	2,40,787	2,02,902	2,07,112
„ „ Salted	„	291	180	159	6,535	5,916	2,217
Fishmaws and Sharkfins	„	2,851	2,608	2,349	3,85,254	3,22,663	3,25,080
Fodder, Bran and Pollards—							
Bran and Pollards	tons.	1,860	1,342	971	2,75,370	2,05,827	1,24,482
Fodder	„	3	10	1	369	1,574	71
Fruits and Vegetables—Fresh	value.	.....	.....	.....	15,21,216	10,65,472	8,90,154
„ „ Dry	tons.	1,385	2,022	1,199	5,09,916	7,28,470	3,73,526
Furniture and Cabinetware	value.	.....	.....	.....	1,94,247	2,44,521	2,71,663
Glass and Glassware	„	.....	.....	.....	1,13,627	70,506	40,452
Grain, Pulse and Flour—							
Barley	tons.	2,873	42	3	4,36,784	8,502	558
Jowar and Bajree	„	42,033	14,943	5,026	66,39,373	24,45,119	7,14,697
Maize	„	305	123	41	49,690	21,470	6,684
Pulse—Gram	„	3,446	2,511	2,532	8,00,267	6,15,178	5,92,466
„ Lentils	„	11,471	8,612	5,067	23,21,714	17,88,273	9,31,847
„ Beans	„	193	230	146	49,273	58,934	33,817
„ Other sorts	„	3,861	2,143	1,554	10,25,586	6,00,678	4,48,578
Rice not in the husk	„	16,879	16,397	13,903	42,76,264	42,22,938	34,34,384
Rice Flour and Ground Rice ...	„	457	32	33	81,032	7,819	6,108
Wheat	„	3,652	2,116	1,455	7,55,421	5,62,335	3,60,139
Wheat Flour	„	18,152	21,568	17,603	44,38,667	49,54,688	36,90,210
Other sorts	„	1,513	784	846	2,02,795	1,76,068	1,72,631
Gums and Resins—							
Arabic	cwts.	5,069	7,672	6,328	1,86,317	2,53,384	1,61,363
Other sorts	„	39,269	41,153	43,952	15,51,501	16,36,034	14,67,317
Hardware and Cutlery including Platedware	value.	.....	.....	.....	3,90,425	3,65,710	2,20,491
Hides and Skins—							
Hides—raw	tons.	1,675	819	1,054	33,68,555	12,59,417	9,90,344
Skins—Raw	„	4,878	6,404	5,109	88,00,692	94,20,839	54,56,293
Hides—Tanned or Dressed	„	1,218	1,032	573	46,00,151	36,74,564	20,00,413

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
Hides and Skins—*contd.*				Rs.	Rs	Rs.
Skins—Tanned or Dressed ... ... tons	802	773	550	51,54,087	52,16,372	35,21,182
Cuttings of Hides and skins raw ... ,,	7	95	440	1,750	11,843	7,800
Horns tips & pieces of horn ... ... cwts	5,750	4,555	3,520	1,51,243	1,16,085	69,775
Instruments, apparatus and appliances and parts thereof ... ... value.	.....	.....	.....	1,39,562	2,68,931	1,17,095
Jewellery and Plate of gold and silver ,,	.....	.....	.....	15,141	17,345	12,73,860
Kapok ... ... cwts.	6,228	5,798	6,225	2,47,475	2,25,391	2,44,570
Lac ... ... ,,	6,628	3,387	947	4,07,415	2,37,932	8,545
Lacquered ware ... ... value.	.....	.....	.....	37,445	29,337	18,513
Leather—Unwrought ... ... ,,	2,362	2,454	1,766	4,23,387	3,73,107	2,15,672
Do. Manufactures—(excluding Boots and Shoes)—						
Bags, Trunks & travelling requisites..value.	.....	.....	.....	57,837	78,111	62,210
Saddlery and harness ... ... ,,	.....	.....	.....	26,471	6,649	8,862
Other sorts ... ... ,,	.....	.....	.....	1,24,624	1,13,598	78,121
Manures:—						
Bones ... ... tons.	6,565	7,645	4,064	7,70,923	9,62,426	5,68,630
Other sorts ... ... ,,	1,380	933	857	2,21,385	1,71,953	1,14,221
Metals and Ores—						
Brass, Bronze and similar alloys,						
Do. Wrought ... ... cwts.	3,509	5,904	2,406	6,21,523	7,53,597	4,01,511
Unwrought ... ... ,,	.....	1,000	.....	.....	35,950	.....
Copper—Wrought	1,011	743	474	89,856	73,346	45,694
Ferruginous Manganese Ore ... tons.	1,960	.....	.....	58,800	.....	.....
Iron or Steel manufactures ... ... ,,	406	1,114	222	1,15,689	1,36,772	53,472

Manganese Ore ... ... tons.	273,285	355,906	245,309	80,14,858	98,76,241	70,01,335
Metals—Other sorts ... ... cwts.	5,109	8,650	3,378	7,25,267	8,07,206	4,58,485
Ores—Other sorts ... . tons.	6,125	4,581	818	98,830	89,535	20,677
Mica ... ... cwts.	24	2	618	19,024	718	67,395
Oils—						
Animal ... ... gallons.	.....	14	45	.....	70	225
Essential—Sandalwood oil ... .. ,,	16,567	14,221	8,247	24,19,132	22,35,149	12,35,583
,, Ginger grass oil ... ,,	417	687	219	18,950	35,667	8,475
,, Palmarosa ... ... ,,	6,331	9,268	8,581	3,49,514	4,15,544	3,10,689
,, Other sorts .... ,,	2,104	2,236	2,267	49,480	66,627	47,325
Non-Essential—Cocoanut ... ... ,,	7,762	6,809	4,805	28,010	25,485	16,041
,, Castor ... ... ,,	235,608	107,944	222,802	5,81,886	2,74,335	5,05,354
,, Groundnut ... ... ,,	342,646	143,053	143,963	7,28,157	3,46,465	2,96,261
,, Gingelly ... ... ,,	140,894	126,042	91,235	4,19,692	3,64,096	2,53,486
,, Vegetable other sorts. ,,	3,765	3,754	6,719	12,420	13,219	18,143
Mineral oil ... ... ,,	2,656	208	75	3,554	640	150
Oil Cakes—						
Ground nut cake ... ... tons.	85,881	95,614	115,359	1,16,29,539	1,27,88,422	1,01,56,898
Linseed cake ... ... ,,	47,192	23,596	13,669	61,29,967	32,41,179	13,46,040
Rape and Sesamum cake ... ,,	1,155	1,682	1,175	1,57,059	2,11,161	85,984
Other sorts ... ... ,,	7,825	4,023	2,860	10,64,972	4,96,681	1,80,058
Perfumery ... ...value.	.....	.....	.....	90 804	97,290	99,092
Paints and Painters' materials ... ,,	.....	.....	.....	33,871	38,400	15,607
Papers and Pasteboard ... ... cwts.	292	440	383	11,877	13,775	12,955
Paper Making Materials ... . ,,	5,092	4,041	2,628	1,13,880	84,169	89,848
Precious Stones and Pearls ... ... value.	.....	.....	.....	13,027	47,499	13,050
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,862	5,401	4,331	5,56,735	6,05,927	4,83,805
Ghee ... ... ,,	4,170	3,762	3,262	4,74,045	4,04,209	3,44,401
Pickles, chutnies, and condiments... ,,	13,560	14,082	12,315	3,91,854	4,12,216	3,03,051
Other sorts ... ...value.	.....	...	... ..	3,62,936	2,53,654	2,29,205
Seeds—						
Essential—Ajma ... ... tons.	187	120	133	68,032	47,832	49,852

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Seeds—*contd.*						
Essential—*contd.*						
,, Coriander ... ... tons.	793	342	419	4,18,440	1,96,315	2,03,079
,, Cummin ... ... ,,	628	468	817	5,19,256	3,86,074	6,77,375
,, Fennel ... ... ,,	678	290	424	3,36,940	1,36,104	1,72,621
,, Fenugreek ... ... ,,	791	812	857	2,69,805	3,29,483	2,82,245
,, Sawa or Dil ... ... ,,	550	433	254	1,38,600	1,30,337	69,914
,, Others ... ... ,,	43	15	106	17,895	6,017	64,744
Non-Essential—Castor ... ... ,,	71,187	61,033	47,135	1,45,67,285	1,25,76,216	80,04,328
,, Copra or cocoanut kernel ,,	125	107	62	78,826	64,760	30,468
,, Cotton ... ... ,,	125,137	54,869	40,825	1,27,06,462	51,96,107	22,31,244
,, Groundnuts ... ... ,,	202,866	131,010	143,870	5,06,22,885	2,99,47,649	2,31,53,059
,, Linseed ... ... ,,	79,743	79,735	102,903	1,73,90,403	1,99,59,639	2,28,71,489
,, Mowra ... ... ,,	6,982	402	1,225	11,00,579	63,100	1,26,089
,, Mustard ... ... ,,	3,937	2,362	2,147	11,07,038	7,03,760	5,75,157
,, Niger ... ... ,,	2,568	1,159	539	5,53,453	2,30,376	1,09,606
,, Poppy ... ... ,,	546	151	461	1,94,583	57,190	1,41,966
,, Rape ... ... ,,	8,168	1,899	834	18,64,651	4,63,455	2,10,217
,, Sesamum (til or jinjili).. ,,	29,138	10,410	910	78,15,282	26,23,109	3,06,285
,, Tea ... ... ,,	63	58	21	2,47,982	2,95,023	1,26 679
,, Other sorts ... ... ,,	635	1,726	718	1,11,700	2,72,238	1,10,184
,, Specimens illustrative of Natural Science... value.	...	...	...	36,418	42,397	26,796
Soap ... ... cwts.	14,716	19,013	20,792	3,24,190	4,16,965	3,77,437
Spices :—						
Betelnuts ... ... ,,	1,857	1,999	2,189	1,12,608	1,18,663	1,10,188
Cardamoms ... ... ,,	5,050	5,757	6,022	13,34 608	15,76,228	11,39,116
Chillies ... ... ,,	7,711	9,262	5,581	2,66,200	2,97,743	1,62,776

Ginger	cwts.	26,042	31,164	34,560	9,99,077	12,05,909	11,31,102
Pepper	cwts.	25,956	28,252	25,314	21,13,999	23,72,561	16,07,148
Other sorts	,,	456	246	240	17,135	10,168	7,893
Stationery excluding Paper ...	value	.....	.....	.....	72,395	67,069	65,027
Sugar—16 Dutch standard and above ...	tons.	119	82	42	68,909	39,964	21,018
Sugar—Molasses	,,	94	87	75	55,124	44,284	37,582
Tea	lbs.	407,988	554,178	486,000	4,28,908	5,71,299	4,40,489
Tallow and Stearine including grease and animal fat	cwts.	4,721	3,835	3,514	2,20,318	1,74,593	1,62,557
Textiles:—							
Cotton—Raw	Bales of 400 lbs. or tons.	2,627,728 469,237	2,608,814 465,805	2,659,231 474,963	47,11,44,357	48,47,81,692	33,78,12,574
,, Waste	cwts.	211,423	216,802	208,584	43,20,397	51,69,098	39,03,770
,, Twist and yarn	lbs.	23,925,868	24,283,439	22,766,034	1,92,85,870	1,87,97,997	1,54,22,288
,, Canvas	yds.	13,452	9,863	1,675	10,964	5,180	1,212
,, Handkerchiefs and shawls ...	No.	143,502	88,570	120,370	54,960	40,248	30,530
,, Hosiery	value.	.....	.....	.....	62,385	33,425	32,084
,, Grey piece-goods (unbleached)	yds.	15,721,713	14,469,322	9,571,883	47,12,433	41,41,028	25,69,976
,, White piece-goods (bleached)	,,	1,063,969	673,631	244,687	3,53,756	2,47,725	89,492
,, Coloured printed or dyed piece-goods...	,,	89,970,878	76,332,903	54,705,735	2,66,47,522	2,13,34,952	1,49,64,870
,, Thread, sewing	lbs.	222,466	231,186	148,668	3,23,352	3,49,710	2,10,215
,, Manufactures, other sorts ...	,,	1,277,574	1,134,751	487,599	11,23,993	11,00,236	5,23,357
Haberdashery and Millinery	value.	.....	.....	.....	18,61,380	9,82,260	5,07,627
Hemp—Raw	cwts.	87,726	103,572	62,544	16,38,341	18,58,387	9,55,697
,, Manufactures	value.	.....	.....	.....	.....	200	.....
Jute Manufactures	,,	.....	.....	.....	8,01,128	5,83,959	4,32,773
Silk—Raw	lbs.	278,087	260,920	81,999	3,53,878	2,89,781	3,32,405
,, Goods mixed with other materials	yds.	19,040	13,646	750	21,350	21,377	1,670
,, Piece-goods	,,	2,650	4,600	2,183	4,399	6,400	4,425
,, Thread, sewing	lbs.	4,600	3,625	1,767	17,200	12,500	6,125
,, Other sorts	,,	124	601	530	836	2,250	1,700
Wool—Raw	,,	23,374,619	22,928,672	12,675,387	2,01,30,359	2,03,53,425	1,05,26,862
,, Carpets and rugs	,,	1,116,835	781,319	442,639	42,82,425	36,56,272	18,80,816
,, Piece-goods	yds.	12,305	3,305	1,528	22,985	8,494	2,345
,, Shawls	No.	1,647	2,785	2,166	5,163	15,402	15,086

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Textiles—*contd.*						
Wool manufactures, other sorts ... lbs.	236,064	230,475	137,373	4,00,917	3,24,179	2,72,189
Tobacco—						
Unmanufactured ... ... ,,	8,631,370	4,198,723	5,176,343	35,10,758	20,32,131	25,00,358
Manufactured Cigars ... ... ,,	5,496	6,026	3,385	10,438	12,105	7,002
,, Other sorts ... ... ,,	8,760	4,683	6,655	7,807	5,014	7,532
Toys and requisites for games and sports including fishing tackle ... value.	.....	...	... ..	1,90,984	1,76,270	1,17,000
Umbrellas, Parasols and sunshades ... No.	78,633	24,249	8,037	1,26,901	44,822	12,930
Wax of all kinds ... ... cwts.	203	120	36	17,905	11,384	2,317
Vehicles of all kinds ... ... value.	.....	.....	... .	2,608	9,939	2,188
Wood and Timber—						
Teakwood ... ... Cubic tons.	1,598	1,992	2,603	4,16,042	6,44,182	8,82,122
Sandalwood ... ... tons.	904	805	509	16,22,145	13,89,099	8,15,082
Wood and Timber, other kinds of value.	...	.....	.....	79,274	1,26,278	1,14,289
,, Manufactures of, other than cabinetware and furniture. ,,	.....	...	.....	1,27,842	1,43,806	1,13,467
Articles exported by Post ... ... ,,	.....	.....	.....	1,03,50,888	89,35,017	69,17,480
All other Articles ... ... ,,	.....	.....	.....	25,75,871	24,12,054	16,42,191
Total Indian Merchandise Value Rs.	.....	.....	.....	78,69,93,557	69,70,96,113	1,04,01,355
FOREIGN MERCHANDISE.						
Animals, Living ... ... No.	93	132	94	2,02,385	2,70,470	2,93,198
Apparel ... ... value.	.....	.....	.....	13,20,940	9,76,355	6,61,436

Arms, ammunition and parts thereof ... value	.....		.....	1,49,076	69,265	1,28,289
Books and printed matter ... ... cwts.	797	721	649	1,58,651	1,55,950	1,65,095
Boots and Shoes ... ... pairs.	4,600	6,987	29,108	15,350	19,228	29,770
Building and engineering materials ... value.	.....	.....	.....	11,782	47,242	1,41,090
Candles ... ... lbs.	33,857	272	282	10,815	156	118
Canes and Rattans ... ... cwts.	304	396	1,187	12,738	17,946	38,560
Chemicals and chemical preparations ... value.	.....	.....	.....	1,25,036	1,25,155	1,04,766
Clocks and Watches and parts thereof .. „	... ...	.....	.....	23,215	13,290	18,752
Coal and Coke ... ... tons.	31,784	43,561	26,106	6,13,291	8,17,015	4,80,788
Coffee ... ... cwts.	4,476	9,109	4,829	2,49,044	5,21,361	2,67,084
Cutlery ... ... value.	.....	.....	.....	2,66,293	2,63,552	1,42,917
Drugs and Medicines—						
Assafoetida ... ... cwts.	1,253	1,443	1,270	70,609	74,823	62,923
Other sorts ... ... value.	.....	.....	.....	1,61,730	2,35,589	2,60,106
Dyeing and Tanning substances—						
Cochineal ... ... cwts.	210	416	107	41,937	83,679	25,710
Alizarine ... ... lbs.	2,340	10,559	774	1,820	8,023	825
Aniline ... ... „	131,184	87,514	124,827	2,54,359	1,53,421	1,72,771
Saffron ... . „	7,996	4,538	4,486	30,853	25,119	14,111
Other sorts ... ... cwts	1,024	815	541	52,536	41,148	21,982
Earthenware and Porcelain ... value.	.....	.....	.....	1,14,461	98,899	75,668
Fish—Fishmaws and sharkfins ... ... cwts.	2,747	2,497	2,305	4,18,902	4,35,514	3,61,515
Dry, salted and unsalted.. ... „	311	137	49	4,830	6,525	990
Fruits and Vegetables—Fresh ... ... value.	.....	.....	.....	29,889	51,894	51,487
Fruits and Vegetables, Dry—Dates ... tons.	435	351	83	89,192	63,101	19,338
„ „ „ Other sorts ... „	858	657	434	8,96,472	6,42,825	4,39,942
Furniture and Cabinetware ... ... value.	.....	.....	.....	56,277	38,980	45,320
Glass and Glassware—						
Beads and false pearls ... ... cwts.	343	307	207	27,813	27,432	15,331
Other glassware ... ... value.	.....	.....	.....	3,06,663	2,61,638	1,63,472

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1928-1929	1929-1930.	1930-1931.	1928-1929.	1929-1930.	1930-1931.
				Rs.	Rs.	Rs.
Gums and Resins—						
Arabic ... ... cwts.	24,319	18,581	4,538	9,63,265	6,58,132	1,31,561
Benjamin ... ... ,,	1,719	2,844	1,357	84,304	90,809	64,350
Olibanum ... ... ,,	20,986	21,208	15,416	7,59,377	7,62,815	4,79,840
Other sorts ... ... ,,	35,096	33,143	28,958	15,63,350	13,65,086	7,73,179
Hardware ... ... value.	.....	.....	.....	11,78,186	10,30,974	6,82,826
Hides and Skins—						
Skins—Raw ... ... tons.	326	214	203	1,52,73,277	1,05,35,082	1,00,53,827
Skins—Dressed or Tanned ... ... ,,	1	.....	.....	7,130	4,390	.....
Horns, tips and pieces of horn and hornmeal ... ... cwts.	2	4	3	195	510	30
Ivory, unmanufactured ... ... lbs.	17,758	13,455	7,731	1,02,355	79,707	35,950
,, manufactured ... ... value.	.....	.....	.....	850	6,535	791
Instruments, Apparatus and Appliances and parts thereof—						
Electrical ... ... ,,	.....	.....	.....	1,50,199	2,08,121	2,01,339
Musical ... ... ,,	.....	.....	.....	51,248	51,711	78,087
Photographic ... ... ,,	.....	.....	.....	58,737	90,733	1,04,594
Other sorts ... ... ,,	.....	.....	.....	1,57,243	1,09,865	1,18,679
Jewellery and plate of gold and silver.. ,,	.....	.....	.....	98,153	2,01,081	1,75,432
Precious Stones and Pearls ... ... ,,	.....	.....	.....	5,22,076	2,14,505	2,66,150
Leather, unwrought ... ...cwts.	60	25	69	15,965	12,910	16,313
,, manufactures ... ... value.	.....	.....	.....	98,245	1,20,067	74,217

Liquors—						
Ale, Beer and Porter ... ... gallons.	3,343	3,747	4,003	8,318	10,217	12,605
Cider and other fermented liquors. „	4	.....	.....	32	.....	.....
Spirit—Whisky ... ... „	147	430	453	4,024	6,178	6,834
„ Other sorts ... ... „	1,305	1,757	1,625	7,494	11,261	7,718
Wines—Port and other still red wines „	149	48	100	2,161	783	2,789
„ Other sorts ... ... „	299	464	201	5,685	8,157	10,620
Machinery and Mill Work ... ... value.	.....	.....	.....	6,24,359	9,33,396	9,35,624
Mats and Mattings ... ... sq. yds.	32,966	31,771	32,286	27,631	21,258	20,472
Matches ... ... Gross of Boxes.	59,023	55,400	2,100	1,15,406	1,06,941	1,703
Metals and Ores—						
Brass, Bronze & similar alloys, Wrought ... ... cwts.	2,866	4,034	1,144	1,46,498	1,66,789	51,050
Copper, wrought ... . „	1,530	1,579	641	85,070	93,532	38,363
Copper, unwrought ... ... „	20	.....	.....	700	.....	.....
Iron or Steel ... ... tons.	33,990	44,511	24,972	13,05,592	17,89,405	8,96,261
Tin, unwrought ... ...cwts.	267	679	1,297	41,693	98,268	1,45,278
Metals, Other sorts ... ... „	4,099	7,674	7,861	2,97,586	4,51,459	3,66,221
Oil Mineral Kerosene ... ... gallons.	87	80	.....	108	87	.....
„ „ Other kinds ... . „	3,543,937	4,406,378	2,623,893	9,00,012	11,37,379	7,57,201
„ Other sorts ... ... „	1,424	2,362	1,457	18,436	16,236	21,437
Paints and Colours ... ... cwts.	1,391	1,199	1,379	1,06,687	98,566	1,04,823
Paper and Pasteboard ... ... value.	.....	.....	.....	1,14,735	80,623	51,415
Prints, Engravings and Pictures ... „	.....	.....	.....	12,643	27,999	71,318
Printing and Lithographing Machinery and Materials ... ... „	.....	.....	.....	31,126	67,512	41,184
Perfumery ... ... „	.....	.....	.....	75,830	54 684	48,586
Pitch Tar and Dammer ... ... cwts.	923	973	599	11,223	2,382	5,397
Provisions and Oilmanstores ... ... „	3,390	2,038	2,348	2,39,348	1,62,644	2,06,839
Rubber ... ...value.	.....	.....	.....	89,841	1,35,267	2,46,939
Seeds ... ... tons.	107	185	104	51,412	71,658	49,763
Shells and Cowries ... ...value.	.....	.....	.....	1,00,004	61,152	25,120
Soap ... ... cwts.	274	162	210	16,073	8,684	10,624

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*concluded*).

ARTICLES.	Quantities.			Value.		
	1928-1929.	1929-1930.	1930-1931.	1928-1929.	1929-1930	1930-1931.
				Rs.	Rs.	Rs.
Spices—						
Cardamoms ... ... cwts.	95	54	60	22,344	10,805	12,590
Cloves ... ... „	1,954	2,761	2,524	1,02,667	1,58,288	1,35,633
Cassia Lignia ... ... „	2,675	2,113	4,373	55,548	54,444	76,645
Other sorts ... ... „	1,443	951	3,375	90,148	57,172	2,52,970
Stationery ... ... value.	.....	.....	... ...	1,13,246	1,31,870	87,198
Stone and Marble ... ... tons.	14	14	21	8,125	6,701	10,403
Sugar—						
Sugar 16 Dutch standard and above... „	4,008	5,371	2,510	11,07,623	13,60,131	5,38,724
„ 15 „ „ „ below „	.....	.....	.....	.....	6	.....
Tea—Black ... ... lbs.	21,486	21,824	13,543	16,528	17,606	10,023
„ Green ... ... „	4,211	2,560	1,400	4,980	2,969	1,580
Textiles—						
Cotton—Raw ... ... tons.	552	1,426	95	8,68,454	19,34,615	1,14,503
„ Twist and yarn ... ... lbs.	313,986	472,980	410,189	4,20,378	5,81,534	3,96,557
„ Canvas ... ... yds.	2,708	2,032	400	4,119	2,156	340
„ Handkerchiefs and shawls ... No.	35,439	30,866	3,016	12,399	10,958	2,560
„ Hosiery... ... ... value	.....	.....	.....	1,74,779	1,39,557	63,046
„ Lace and patent net... ... yds.	380	.....	... ...	460	.....	.....
„ Grey Piece-goods (unbleached) „	6,723,598	7,872,788	7,494,520	18,21,410	21,11,317	17,99,375
„ White Piece-goods (bleached) „	3,228,010	2,561,753	2,779,511	11,37,224	8,48,149	7,82,828
„ Coloured printed or dyed Piece-goods ... ... „	10,619,356	9,196,461	5,850,145	38,54,298	30,96,641	17,94,089
„ Fents of all descriptions ... „	63,216	41,658	12,175	18,245	12,580	3,836
„ Thread-sewing ... ... lbs.	67,368	59,277	46,957	1,50,100	91,200	93,136
„ Rope ... ... „	168	224	112	95	109	50
„ Manufactures, other sorts ... „	19,888	21,388	11,840	22,457	24,859	12,714
Haberdashery and Millinery ... value.	.....	.....	.....	7,17,499	6,01,576	4,66,054

Silk—Raw	lbs.	5,192	8,375	12,843	35,035	39,312	61,655
Silk Yarn noils and warps	,,	36,719	85,437	7,529	1,39,434	2,28,084	39,236
,, Goods mixed with other materials	yds.	16,569	20,542	19,379	17,013	17,550	8,995
,, Piece-goods	,,	97,388	86,952	50,312	1,39,873	1,02,893	55,219
,, Manufactures, other sorts ...	lbs.	2,609	3,285	1,922	54,070	72,980	32,140
Wool—Raw	,,	632,122	87,248	40,432	3,09,850	56,450	30,720
,, Piece-goods	yds.	133,702	101,185	30,348	3,17,680	2,63,421	72,442
,, Shawls	No.	3,360	4,839	3,560	21,282	23,905	16,960
,, Manufactures, other sorts ...	lbs.	1,307,469	741,246	406,353	36,39,129	20,25,309	10,69,613
Other Textiles—Manufactured	value.	... ...	.....	.....	7,70,121	7,86,539	3,60,545
Tobacco—Unmanufactured	lbs.	.....	1,632	1,232	.....	6247	2,766
,, Manufactured	,,	8,710	4,867	2,309	44,106	21,527	10,878
Toys and requisites for games & sports and fishing tackle	value.	.....	.....	.....	87,332	49,583	30,090
Umbrellas including Parasols and sunshades	No.	129,195	37,011	22,032	2,09,568	60,572	25,310
Vehicles all sorts excluding locomotives, etc., for railways	value.	.....	... ...	.....	9,04,207	17,66,691	9,24,163
Wood and Timber—							
Teakwood	cubic tons.	15	79	26	2,510	20,928	3,617
Wood and Timber, other kinds of...	value	.....	.....	.....	39,941	14,569	12,934
,, Manufacture of (other than cabinetware and furniture) ...	,,	.....	.....	.....	1,85,293	2,57,692	2,52,656
Articles re-exported by Post	,,	.....	.....	.....	8,62,194	9,56,330	5,84,370
All other Articles	,,	.....	.....	.....	5,19,881	4,75,671	4,76,397
Total Foreign Merchandise Value	Rs.	.....	.....	.....	5,02,42,831	4,52,10,018	3,23,21,173
Total Indian and Foreign M'dise Value	Rs.	.....	.....	.....	83,72,26,850	74,22,98,291	56,25,34,905
Treasure—Gold (Private)...	ozs.	1,256	867	86,481	71,733	49,450	49,05,195
Silver (,,)...	,,	16,137,390	8,738,896	15,052,892	2,56,36,182	1,28,37,503	1,75,36,517
Total Gold and Silver...	ozs.	16,138,646	8,739,763	15,139,373	2,57,07,915	1,28,86,958	2,24,41,712
Grand Total Value	Rs.	.....	.....	.....	86,29,34 765	75,51.85,249	58,49,76,617

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1892 *to* 1923.

Years.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	Bales.	Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1892	954,243	53,275	3,805,823	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,538	4,319,264	4,275,862	1,510,317	5,043,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,522,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,420,572	839,314
1897	511,890	51,710	775,838	1,874,663	831,398	5,343	555,081
1898	490,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	635,732
1899	500,232	53,272	2,136,142	1,967,680	1,613,670	2,852,863	752,343
1900	232,425	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,754,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,635	2,614,181	3,063,821	2,783,625	748,137
1904	926,295	58,319	3,808,789	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,956	728,041	1,420,503	4,205,315	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,390	2,333,472	2,026,544	2,235,206	552,660	848,293

1908	659,822	47,344	1,046,806	802,923	1,018,619	12,740	1,304,388
1909	672,247	69,121	1,843,403	1,273,005	1,620,631	2,177,644	76,757
1910	1,153,233	68,059	2,546,238	2,137,828	2,864,185	1,673,016	917,208
1911	776,417	62,721	4,905,089	1,383,053	2,016,231	3,326,327	662,892
1912	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	652,080
1913	736,262	63,244	3,713,812	1,042,510	1,695,000	4,997,989	549,483
1914	1,113,016	54,555	2,622,097	678,060	1,280,036	109,323	755,687
1915	403,322	82,456	1,603,837	543,494	150,068	1,593,092	601,144
1916	293,876	77,109	5,410,560	451,732	1,130,405	545,656	422,965
1917	358,378	84,151	2,630,619	321,811	639,091	4,636,634	408,692
1918	190,529	109,850	2,474,109	73,181	3,552	1,487,714	300,061
1919	337,043	63,938	2,689,540	396,514	331,022	126,416	538,022
1920	649,736	42,920	1,511,233	729,716	678,059	....	346,812
1921	503,215	36,931	524,442	165,908	264,842	....	419,329
1922	628,674	75,326	2,307,369	464,045	610,412	1,000	525,031
1923	980,710	51,734	3,043,144	786,356	156,675	419,046	389,198

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to all Foreign Countries during the years 1924 *to* 1931.

1924	2,520,053	75,992	2,990,141	881,200	468,157	547,085	888,994
1925	2,820,629	66,329	3,524,849	531,136	812,900	1,187,532	605,257
1926	2,257,802	46,347	1,585,096	77,894	72,752	138,592	719,078
1927	2,052,225	57,996	1,641,559	52,861	80,010	32,880	883,259
1928	2,563,221	71,769	1,828,077	189,435	471,740	68,162	641,162
1929	2,678,328	83,264	1,576,531	39,838	415,725	47,553	729,169
1930	2,755,604	41,532	2,110,422	13,354	19,708	32,857	732,974
1931	2,194,682	49,201	926,552	18,155	83,802	71,035	644,706

Foreign Countries to which Cotton Grey Piece-Goods of Indian manufacture have been exported from Bombay since 1926-27.
Year ending 31*st March.*

To	In lakhs of yards (000's omitted).				
	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.
United Kingdom	..	..	..	·03	..
Aden and Dependencies ..	20·80	13·22	23·24	15·60	17·09
Iraq	8·83	3·36	·94	4·26	1·32
Bahrein Islands	6·32	2·30	1·32	1·59	·38
Ceylon	3·20	1·40	3·41	·51	·50
Straits Settlements including Labuan	1·12	·61	1·75	·46	·13
Cyprus	·77	·34	·12	2·16	·33
Natal	·74	·98	1·94	·96	·03
Zanzibar and Pemba	15·27	14·56	11·53	11·94	6·41
Kenya Colnoy (formerly known as East African Protectorate)..	24·97	20·67	16·79	22·82	9·59
Tanganyika Territory	31·35	18·67	28·16	21·48	17·48
Somaliland Protectorate ..	..	..	..	..	..
Anglo-Egyptian Sudan	4·36	11·51	13·59	10·56	4·99
Mauritius and Dependencies ..	4·48	6·73	2·42	1·77	·54
Seychelles	·37	1·79	·33	·58	·03
Other British Possessions ..	·32	·27	·62	1·64	·72
Denmark	..	·10	..	..	..
Bulgaria	..	·08	..	..	..
Greece	·47	·98	·54	..	..
Turkey, European	·85	..	·70	..	..
Turkey Asiatic	·98	4·12	·28	..	..
Syria	4·66	·81	1·59	·75	..
Muscat Territory and Trucial Oman	2·07	1·06	1·44	1·33	·75
Other Native States in Arabia ..	3·10	1·78	2·31	3·43	1·32
Persia	7·12	2·89	·62	1·72	1·43
Java	..	·05	..	..	..
Siam	·50	1·63	4·92	1·33	·43
Egypt	8·72	13·10	5·89	6·80	4·74
Portuguese East Africa	28·26	45·18	22·21	23·67	22·06
Smyrna	·24	·09	·40	·92	..
Italian East Africa (Somaliland and Eriterea)	9·10	2·78	1·77	2·44	1·59
French Somaliland	4·07	3·26	7·45	5·70	3·76
Other countries	·29	..	·89	·19	·10
Total Grey Piece-Goods ..	193·33	174·31	157·21	144·69	95·72
Value in lakhs of Rupees .	57·84	50·26	47·12	41·41	25·70

Foreign Countries to which Indian Cotton Yarns have been exported from Bombay since 1926-27.
Year ending 31*st March.*

To	In lakhs of lbs. (000's omitted).				
	1926-27.	1927-28.	1928-29.	1929-30.	1930-31.
United Kindgom	2·83	3·55	2·60	1·54	2·13
Malta and Gozo	·30	·22	·21	·23	·05
Cyprus	4·02	5·06	1·50	3·46	1·95
Aden and Dependencies.. ..	37·64	38·09	44·48	46·00	47·36
Bahrein Islands	2·44	2·36	2·49	1·70	·77
Palestine	1·19	·96	·80	1·55	1·92
Iraq	10·35	9·36	15·67	13·56	11·36
Ceylon	·56	·21	·22	·30	·57
Straits including Labuan ..	11·68	10·61	11·23	9·28	5·15
Hongkong..	166·65	6·30	18·86	7·73	8·80
Tanganyika Territory	·12	·03	·13	·19	·15
Anglo-Egyptian Sudan	·22	·03	·01	·50	·01
Zanzibar and Pemba	·60	·38	·48	·87	·69
Kenya Colony	·54	·51	·73	·69	·68
Natal	·50	2·41	·48	·57	2·04
Australasia	·14	·24	·18	·13	..
Other British Possessions ..	·02	·05	·02	·01	·28
Germany	..	·13	..	..	..
France	..	..	·03	..	..
Belgium	..	..	..	..	..
Italy	·47	1·12	·93	·09	·34
Greece	4·85	5·66	4·90	3·06	1·50
Tripoli	·10	·02	·26	·13	..
Serhcroat Slovene State	·49	·16	·02	..	..
Norway	..	..	·04	..	..
Bulgaria	1·03	7·06	4·79	3·83	1·90
Roumania..	1·04	·05	·13	·13	..
Celebes and other Islands ..	·06	..	·15	·58	..
Egypt	50·18	48·36	39·87	45·40	38·68
Syria	35·99	19·32	19·02	19·62	19·73
Smyrna	5·15	4·94	2·33	3·91	2·68
Turkey, European	1·95	4·51	2·10	·94	1·58
Turkey, Asiatic	4·51	13·40	4·17	3·75	1·03
Muscat Territory & Trucial Oman	1·83	1·54	2·01	2·10	1·93
Other Native States in Arabia ..	·91	·90	·80	1·18	2·01
Persia	44·25	33·06	31·68	41·83	44·64
Java	·42	..	·10	..	..
Siam	16·05	16·23	18·49	16·97	15·77
Phillippine Islands and Guano ..	·54	·84	·62	·21	·03
China exclds. H'kong	·10	·03	·09	·11	..
Japan	·04	..	..	..	..
Portuguese East Africa	..	·01	·37	1·17	1·71
Italian East Africa	·67	·58	·32	·64	·35
French Somaliland	1·21	1·61	4·90	6·86	8·94
Other Foreign Countries ..	·37	1·60	1·00	1·89	·93
Total Yarns ..	412·05	241·52	239·26	242·83	227·66
Value in lakhs of Rupees ..	306·22	184·33	192·86	187·98	154·22

Exports of Indian Manufactured Cotton Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1897.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	553,911
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,331	100	253,431	87,998	341,429	5,480	346,909
1901	536,195	....	536,195	99,599	635,794	6,670	642,464
1902	555,487	....	555,487	111,259	666,746	7,427	674,173
1903	604,044	....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	....	441,899	144,312	586,211	18,334	604,545
1909	510,746	....	510,746	120,406	631,152	19,302	650,454
1910	424,893	....	424,893	130,506	555,399	19,103	574,502
1911	275,087	....	275,087	121,369	396,456	18,927	415,383
1912	433,989	....	433,989	137,910	571,899	13,400	585,299
1913	405,359	....	405,359	107,661	513,020	15,011	528,031
1914	324,586	....	324,586	108,346	432,932	30,957	463,889

1915	358,777	....	358,777	107,687	466,464	44,192	510,656
1916	303,692	....	303,692	102,876	406,568	37,846	444,414
1917	286,365	107	286,472	81,446	367,918	48,203	416,121
1918	108,568	....	108,568	80,429	188,997	87,115	276,112
1919	270,058	389	270,447	96,633	367,080	47,980	415,060
1920	175,688	....	175,688	107,692	283,380	119,436	402,816
1921	152,911	10	152,921	157,854	310,775	153,575	464,350
1922	118,970	....	118,970	143,837	262,807	167,543	430,350
1923	58,241	....	58,241	150,901	209,142	166,491	375,633
1924	31,161	....	31,161	138,493	169,654	123,461	293,115
1925	28,623	10	28,633	141,097	169,730	143,174	312,904
1926	44,152	36	44,188	125,279	169,467	¶	....
1927	2,753	67	2,820	148,568	151,388	¶	....
1928	3,660	....	3,660	98,381	102,041	¶	....
1929	3,169	....	3,169	132,734	135,903	¶	....
1930	1,831	....	1,831	124,395	126,226	¶	....
1931	213	....	213	142,023	142,236	¶	....

* Compiled from Returns received from the Railway Companies. ¶ Figures not available.

SHIPPING—

Number and Tonnage of Vessels, distinguishing Sailing and from and to Foreign Countries at Ports in British

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1920-1921 ..	687	88,057	2,432	6,472,074	3,319	6,561,031	396	47,218
1921-1922 ..	853	88,901	2,522	6,877,448	3,375	6,966,349	267	34,553
1922-1923 ..	659	71,602	2,329	6,450,186	2,988	6,521,788	275	34,759
1923-1924 ..	686	68,682	2,341	6,667,894	3,027	6,736,576	315	34,724
1924-1925 ..	635	64,215	2,395	6,924,434	3,030	6,988,649	365	33,645
1925-1926 ..	640	61,953	2,411	7,041,419	3,051	7,103,372	357	32,931
1926-1927 ..	518	51,249	2,365	6,930,836	2,883	6,982,085	397	39,415
1927-1928 ..	564	51,794	2,571	7,598,539	3,135	7,650,333	405	38,459
1928-1929 ..	491	43,303	2,718	8,187,016	3,209	8,230,319	420	39,941
1929-1930 ..	538	47,775	2,721	8,327,048	3,259	8,374,823	293	28,862
1930-1931 ..	492	41,665	2,538	7,858,281	3,030	7,899,946	338	33,838
								CLEAR
1920-1921 ..	1,238	135,038	2,706	6,908,705	3,944	7,045,743	96	9,342
1921-1922 ..	1,072	118,979	2,457	6,433,979	3,539	6,552,958	83	7,945
1922-1923 ..	978	111,357	2,620	7,332,572	3,598	7,443,929	61	9,306
1923-1924 ..	1,016	108,942	2,745	7,897,122	3,761	8,006,064	29	2,093
1924-1925 ..	885	92,947	2,918	8,407,229	3,803	8,500,176	148	7,552
1925-1926 ..	858	87,319	2,727	8,093,319	3,585	8,180,638	65	5,223
1926-1927 ..	871	89,181	2,630	7,800,807	3,501	7,889,988	32	2,901
1927-1928 ..	992	96,946	2,667	7,828,456	3,659	7,925,402	24	2,590
1928-1929 ..	963	91,108	2,804	8,367,598	3,767	8,458,706	30	3,510
1929-1930 ..	873	82,070	2,888	8,776,368	3,761	8,858,438	23	1,462
1930-1931 ..	920	86,604	2,523	7,823,154	3,443	7,909,758	53	3,686

FOREIGN TRADE.

Steam, which Entered and Cleared with Cargoes and in Ballast, India in each Official Year from 1920-1921 *to* 1930-31.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing and Steam Vessels.	Net Tons.
616	1,438,226	1,012	1,485,444	1,283	135,275	3,048	7,911,200	4,331	8,046,475
306	640,908	573	675,461	1,120	123,454	2,828	7,518,356	3,948	7,641,810
271	741,702	546	776,551	934	106,361	2,600	7,191,978	3,534	7,298,339
413	1,265,031	728	1,299,755	1,001	103,406	2,754	7,932,925	3,755	8,036,331
537	1,591,293	902	1,624,938	1,000	97,860	2,932	8,515,727	3,932	8,613,587
375	1,165,692	732	1,198,623	997	94,884	2,786	8,207,111	3,783	8,301,995
402	1,323,166	799	1,362,581	915	90,664	2,767	8,254,002	3,682	8,344,666
378	1,188,018	783	1,226,507	960	90,253	2,949	8,786,587	3,918	8,876,840
417	1,247,053	837	1,286,994	911	83,244	3,135	9,434,069	4,046	9,517,313
420	1,244,004	713	1,272,866	831	76,637	3,141	9,571,052	3,972	9,647,689
338	1,071,846	676	1,105,684	830	75,503	2,876	8,930,127	3,706	9,005,630

ED.

132	371,661	228	381,003	1,334	146,380	2,838	7,280,366	4,172	7,426,746
477	1,452,254	560	1,460,190	1,155	126,924	2,934	7,886,233	4,089	8,013,157
236	742,807	207	752,203	1,039	120,663	2,856	8,075,469	3,895	8,196,132
161	569,327	190	571,420	1,045	111,035	2,906	8,466,449	3,951	8,577,484
139	444,757	287	452,309	1,033	100,499	3,057	8,941,986	4,090	9,042,485
190	647,728	255	652,951	923	92,542	2,917	8,741,047	3,840	8,833,589
223	800,736	255	803,037	903	92,082	2,853	8,601,543	3,756	8,693,625
233	773,760	257	776,350	1,016	99,536	2,900	8,602,216	3,916	8,701,752
277	892,628	307	896,138	903	94,018	3,081	9,260,226	4,074	9,354,844
248	876,507	271	877,969	896	83,532	3,136	9,652,875	4,032	9,736,407
255	871,331	308	875,017	973	90,290	2,778	8,694,485	3,751	8,784,775

SHIPPING

Number and Tonnage of Vessels, distinguishing Sailing and Steam, Foreign Countries at the Chief Port of the Bombay

EN

YEAR.	WITH CARGOES.						IN	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1920-1921 ..	202	25,676	634	2,035,763	836	2,061,439	1	125
1921-1922 ..	197	25,854	745	2,404,470	942	2,430,324	3	649
1922-1923 ..	140	18,649	598	2,148,809	738	2,167,458	1	217
1923-1924 ..	147	18,271	576	2,195,809	723	2,214,080	3	811
1924-1925 ..	150	19,098	584	2,224,340	734	2,243,438	4	937
1925-1926 ..	143	17,724	616	2,330,516	759	2,348,240	1	88
1926-1927 ..	110	14,547	548	2,115,885	658	2,130,432	3	631
1927-1928 ..	140	15,411	640	2,465,823	780	2,481,234	..	..
1928-1929 ..	123	13,381	615	2,500,473	738	2,513,854	..	..
1929-1930 ..	120	12,527	645	2,728,985	765	2,741,512	..	..
1930-1931 ..	105	10,134	601	2,578,353	706	2,588,487	..	..

CLEAR

1920-1921 ..	181	21,623	575	1,831,245	756	1,852,868	10	1,096
1921-1922 ..	137	17,550	479	1,571,560	616	1,589,110	5	663
1922-1923 ..	143	17,080	485	1,746,456	628	1,763,536	..	..
1923-1924 ..	127	14,416	416	1,653,432	543	1,667,848	2	433
1924-1925 ..	79	8,848	402	1,563,419	481	1,572,267	4	843
1925-1926 ..	115	13,244	419	1,662,530	534	1,675,774	4	564
1926-1927 ..	87	9,785	347	1,438,438	434	1,448,216	7	1,162
1927-1928 ..	101	11,383	422	1,688,802	523	1,700,185	..	..
1928-1929 ..	80	8,027	449	1,956,501	529	1,964,528	1	250
1929-1930 ..	84	8,185	474	2,086,533	558	2,094,718	1	56
1930-1931 ..	77	7,561	433	1,983,856	510	1,991,417	3	323

FOREIGN TRADE.

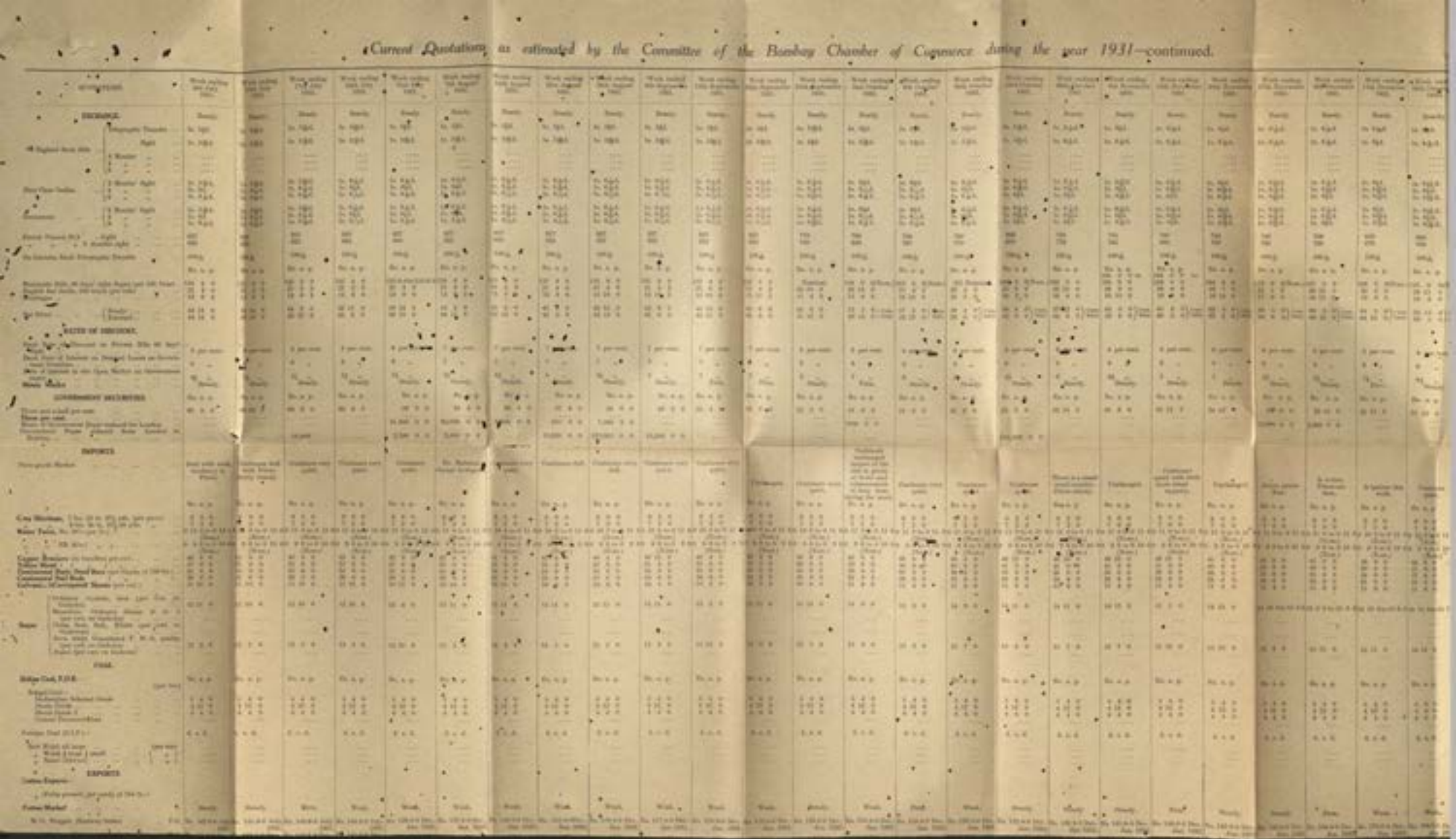
which Entered and Cleared with Cargoes and in Ballast, from and to Presidency in each Official Year from 1920-1921 *to* 1930-1931.

TERED.

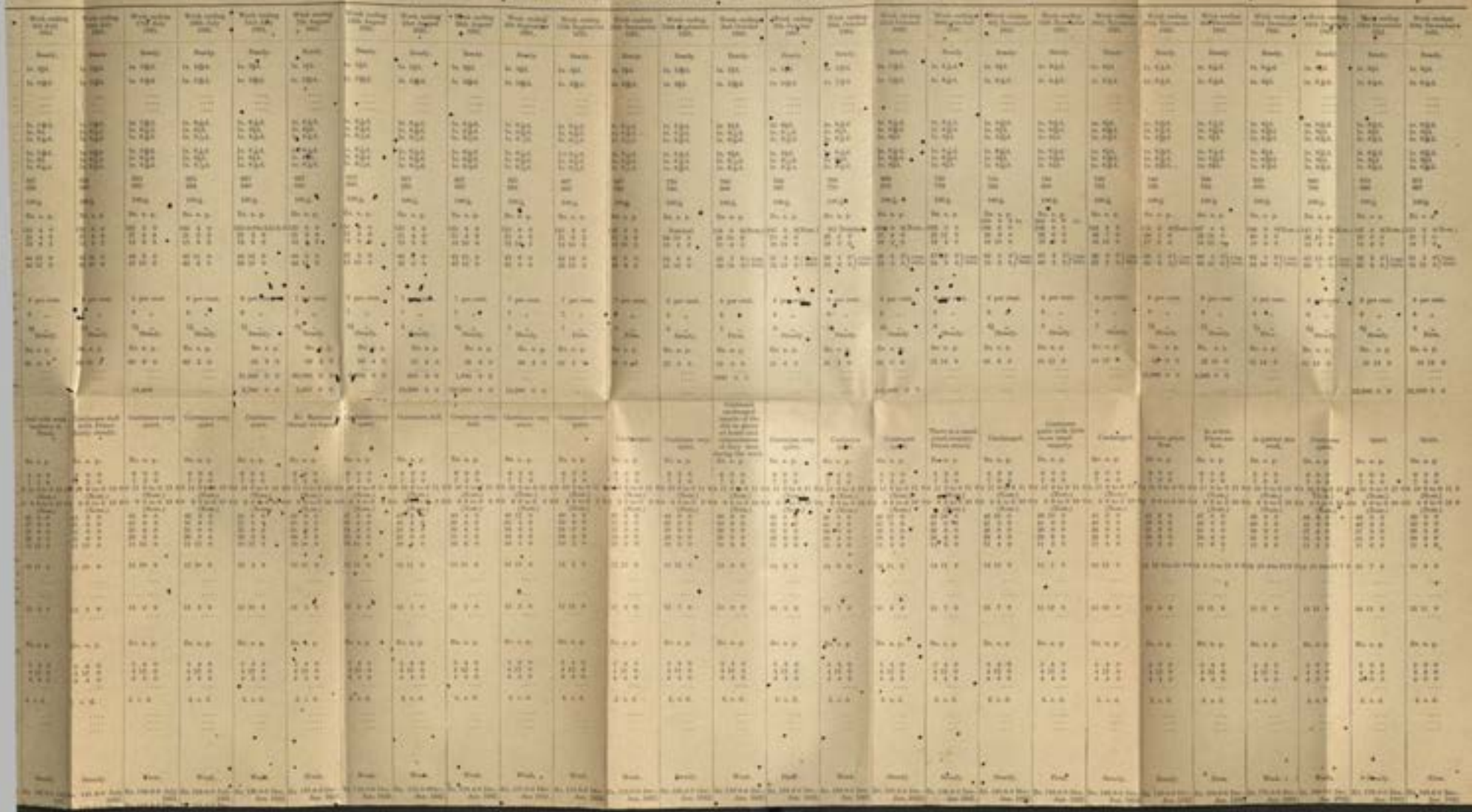
Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing and Steam Vessels.	Net Tons.
93	198,949	94	199,074	203	25,801	727	2,234,712	930	2,260,513
39	88,046	42	88,695	200	26,503	784	2,492,516	904	2,519,019
45	135,260	46	135,477	141	18,866	643	2,284,069	784	2,302,935
67	251,568	70	252,379	150	19,082	643	2,447,377	793	2,466,459
49	146,965	53	147,902	154	20,035	633	2,371,395	787	2,391,340
36	103,893	37	103,981	144	17,812	652	2,434,409	796	2,452,221
33	124,024	36	124,655	113	15,178	581	2,239,909	694	2,255,087
38	117,289	38	117,289	140	15,411	678	2,583,112	818	2,598,523
45	171,240	45	171,240	123	13,381	660	2,671,713	783	2,685,024
30	97,629	30	97,629	120	12,587	675	2,826,614	795	2,839,141
29	135,797	29	135,797	105	10,134	630	2,714,150	735	2,724,284
ED.									
51	135,636	61	136,732	101	22,719	626	1,066,881	817	1,980,600
246	732,015	251	732,678	142	18,213	725	2,303,575	867	2,321,788
111	355,716	113	355,716	143	17,080	596	2,102,172	739	2,119,252
83	307,975	85	308,408	129	14,849	499	1,961,407	628	1,976,256
49	166,899	53	167,742	83	9,691	451	1,730,316	534	1,740,009
70	272,570	74	273,334	119	13,808	489	1,935,300	608	1,949,108
84	333,836	91	334,998	94	10,947	431	1,772,267	525	1,783,214
61	240,467	61	240,462	101	11,383	483	1,929,269	584	1,940,652
70	253,734	71	253,984	81	8,277	519	2,210,235	600	2,218,512
72	277,034	73	277,090	85	8,241	546	2,364,467	631	2,372,808
65	244,762	68	248,085	80	7,884	498	2,231,618	578	2,239,502

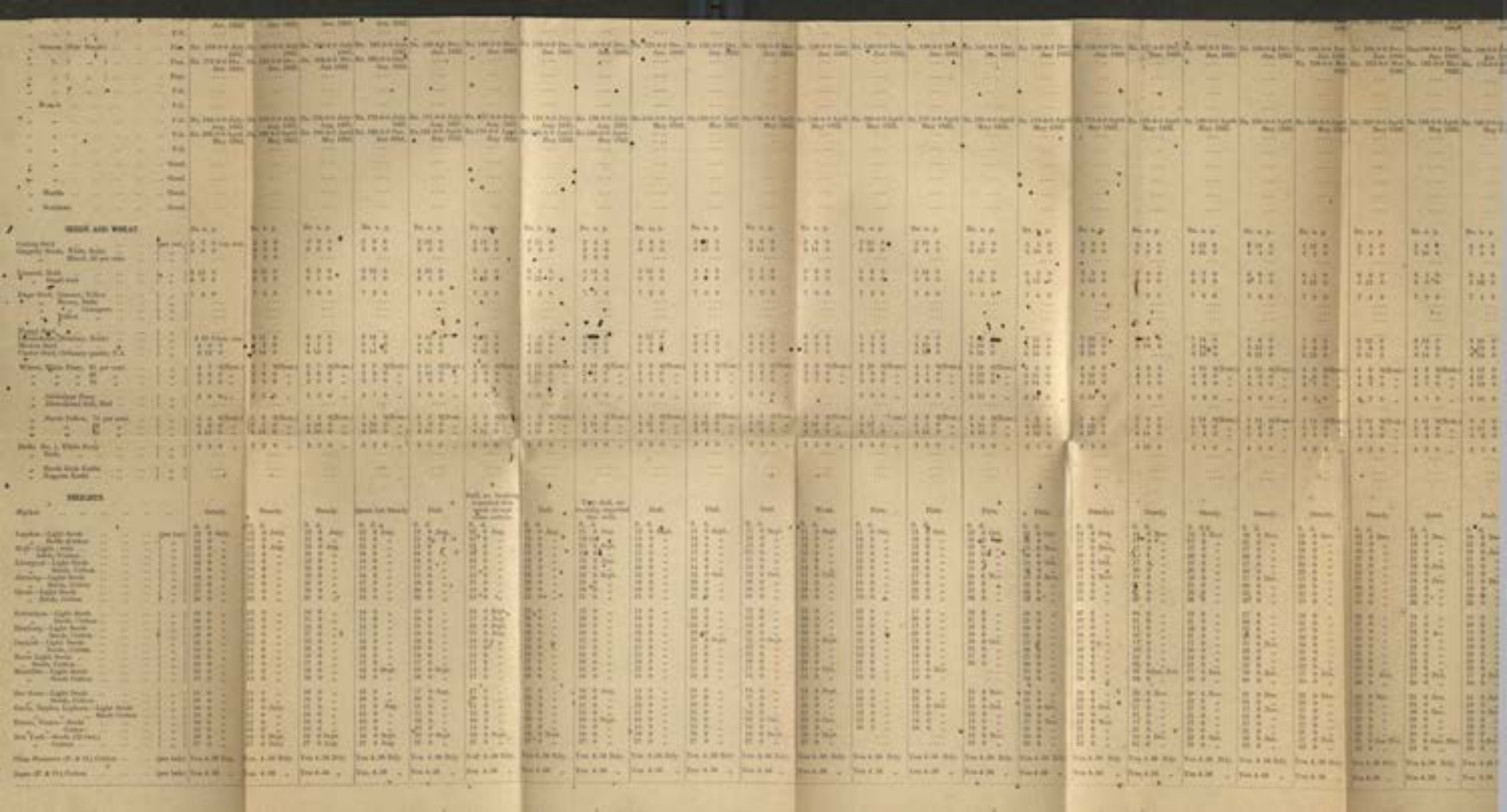
The Times of India Press, Bombay—J. 2275·32.

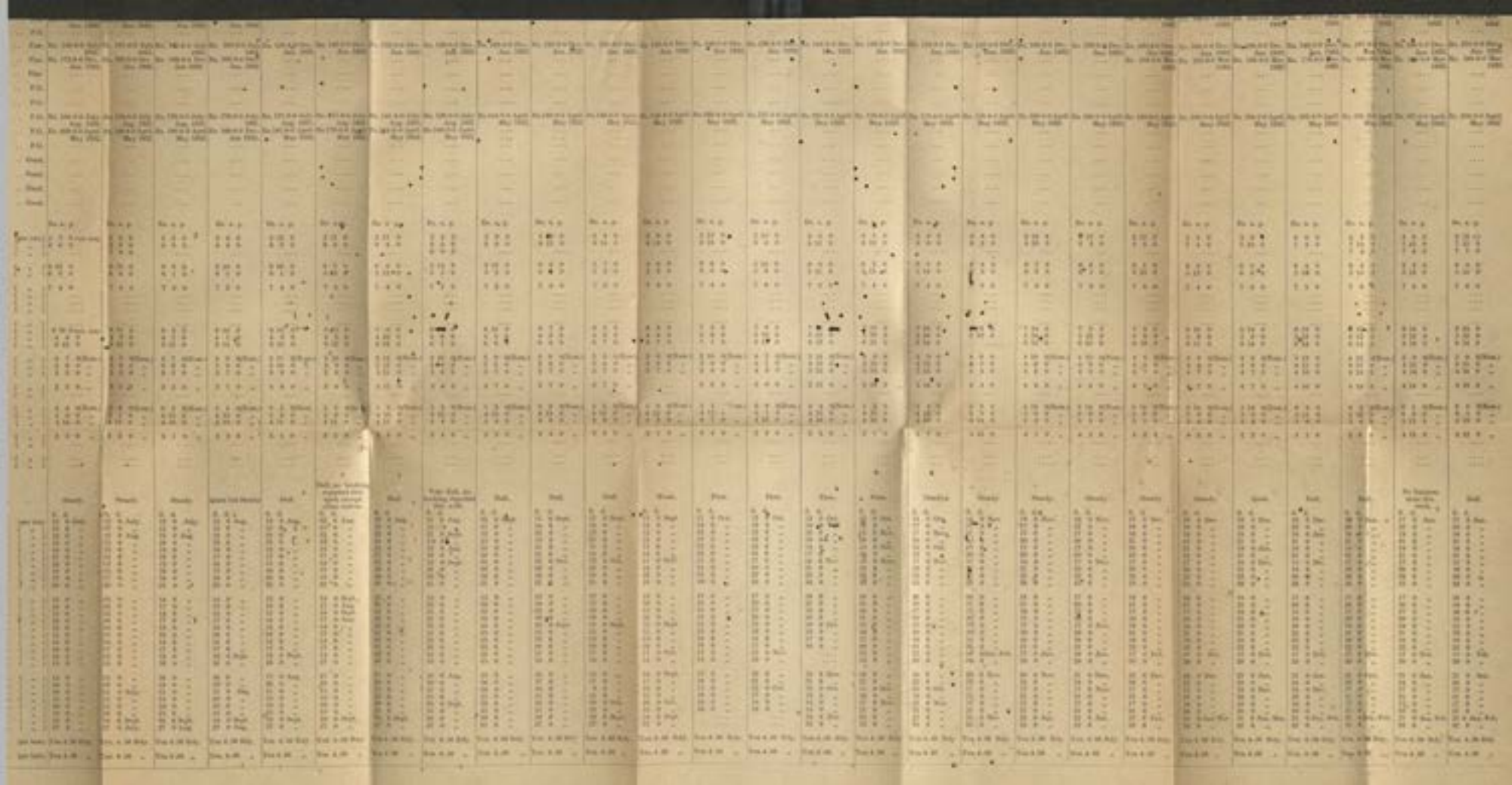
Current Quotations as estimated by the Committee of the Bombay Chamber of Commerce during the year 1931—continued.



Current Quotations as estimated by the Committee of the Bombay Chamber of Commerce during the year 1931—continued.







Current Quotations as estimated by the Committee of the Bombay Chamber of Commerce during the year 1931.

QUOTATION.

EXCHANGE.

RATES OF DISCOUNT.

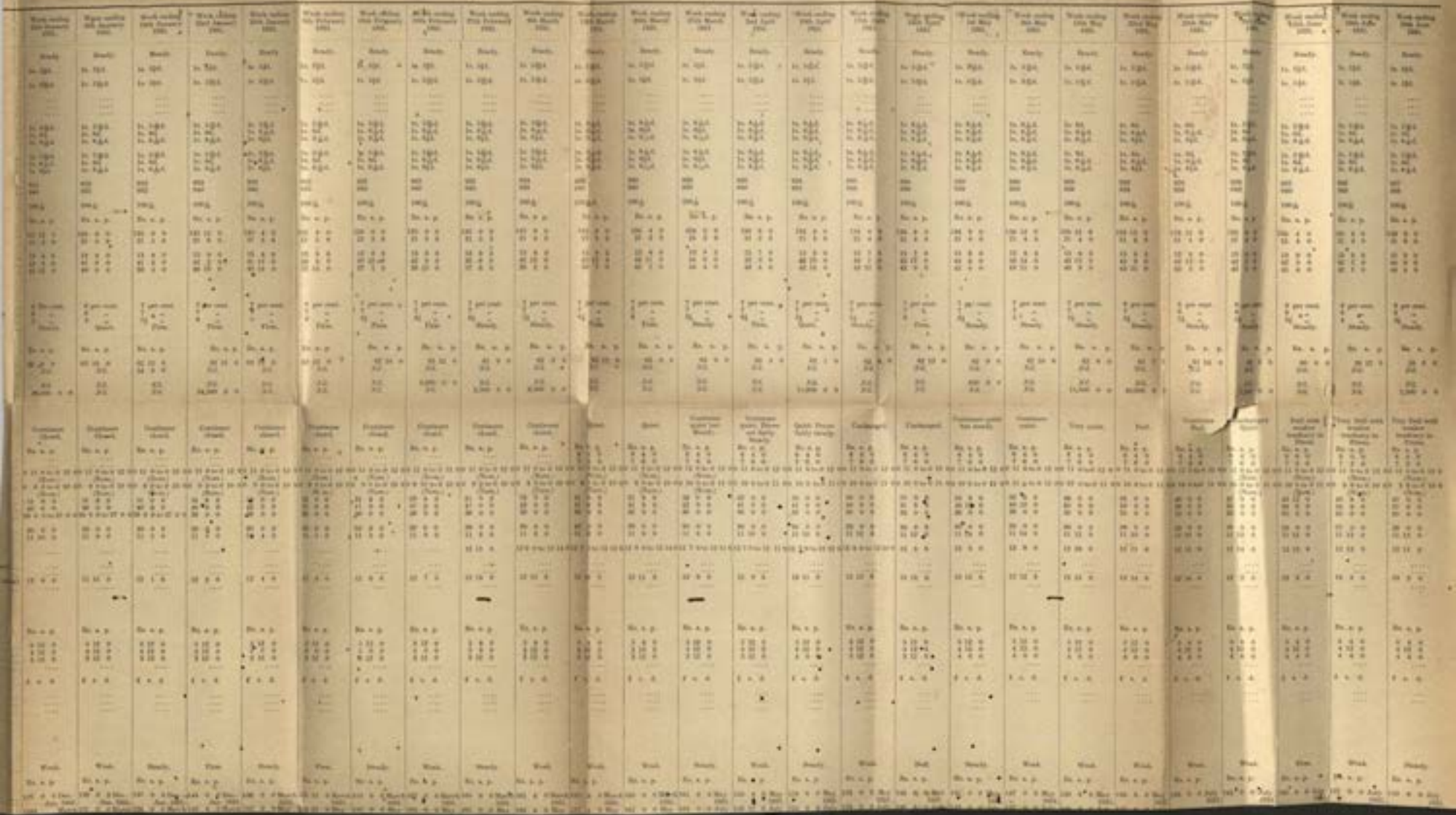
GOVERNMENT SECURITIES.

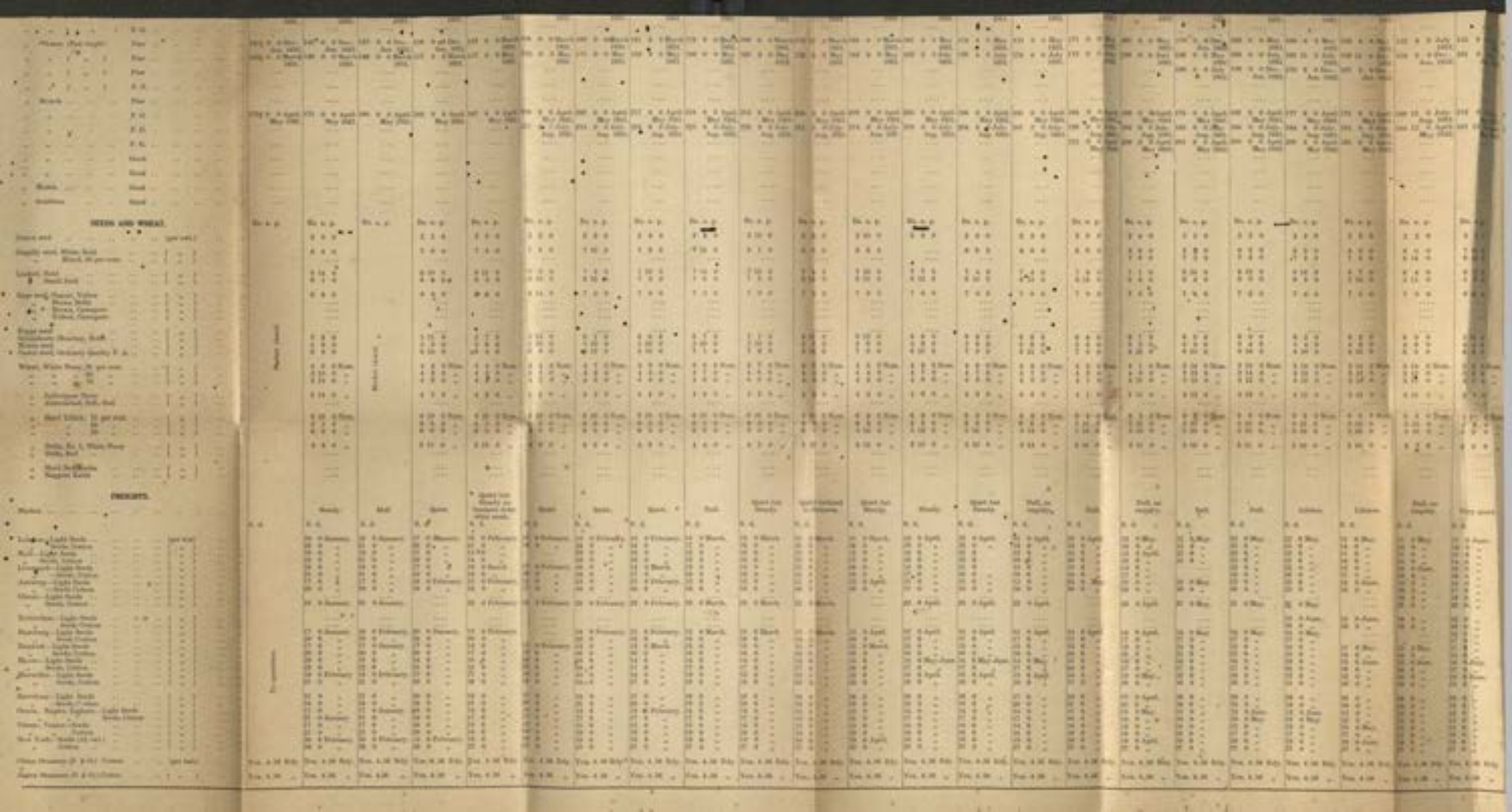
IMPORTS.

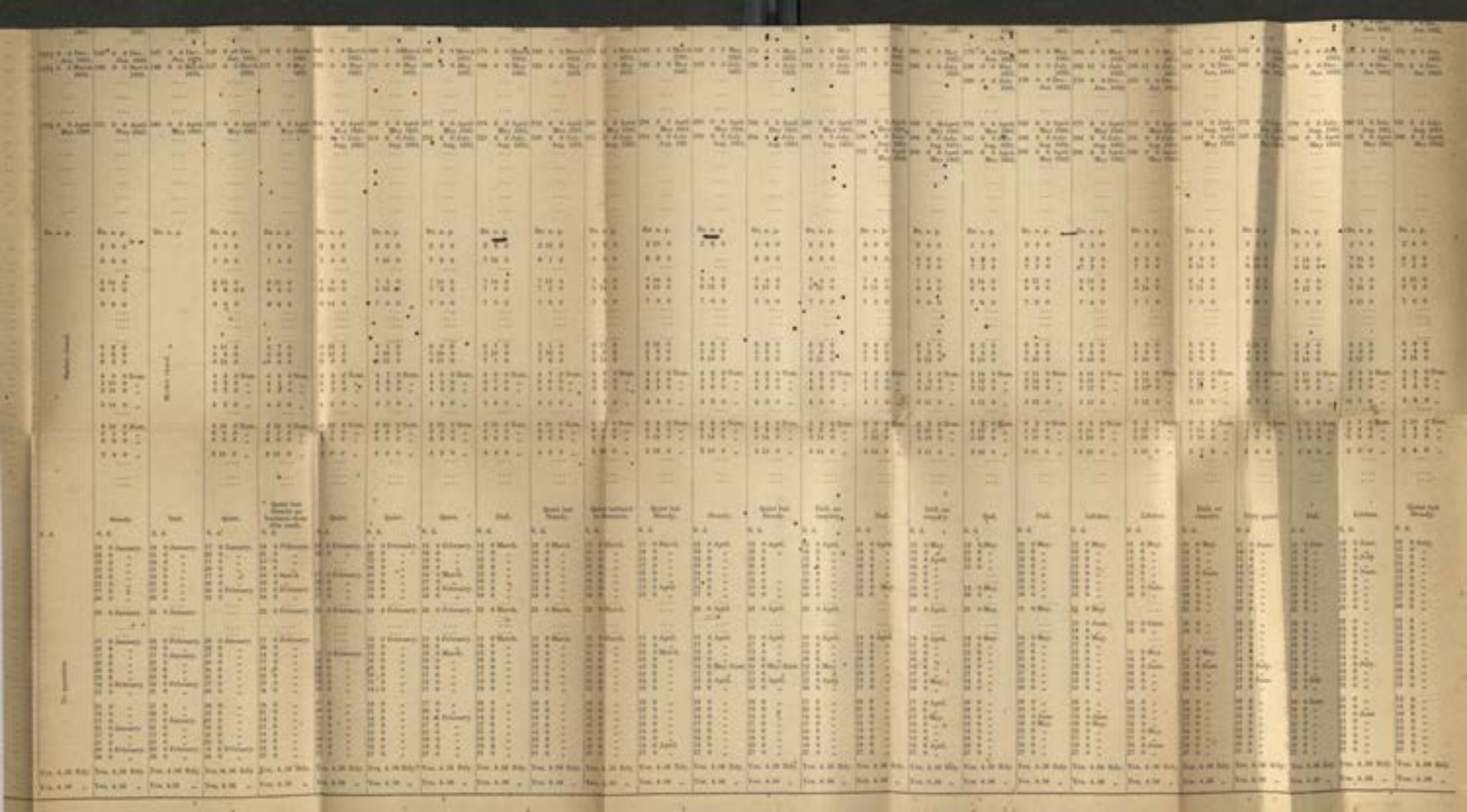
EXPORTS.

COAL.

Current Quotations as estimated by the Committee of the Bombay Chamber of Commerce during the year 1931.







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